

# BLIND CHILDREN UK

England & Wales · Charity number 1051607

## Details

|                |                                                             |
|----------------|-------------------------------------------------------------|
| Other names    | HELP THE BLIND, NATIONAL BLIND CHILDREN'S SOCIETY, N.B.C.S. |
| Status         | Registered                                                  |
| Legal form     | Charitable company                                          |
| Company number | <a href="#">03133018</a>                                    |
| Registered     | 1996-01-04                                                  |
| Register       | <a href="#">View on the Charity Commission register</a>     |

## Contact

|         |                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------|
| Address | Hillfields<br>Reading Road<br>Burghfield Common<br>Reading<br>RG7 3YG                            |
| Phone   | 01189838772                                                                                      |
| Email   | <a href="mailto:associationsecretary@guidedogs.org.uk">associationsecretary@guidedogs.org.uk</a> |
| Website | <a href="http://www.guidedogs.org.uk">http://www.guidedogs.org.uk</a>                            |

## Activities

**Objects:** THE RELIEF OF BLIND AND PARTIALLY SIGHTED CHILDREN AND YOUNG PERSONS UP TO THE AGE OF 25 FOR THE PUBLIC BENEFIT.

**Activities:** Support of visually impaired children, their families & helpers by providing the 5 key services of Family support, Educational advocacy, I/T support & equipment, Holidays & activities & Large print books.

## Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-12-31 | £316,000 | £316,000    | -        | -         |
| 2023-12-31 | £311,000 | £311,000    | -        | -         |
| 2022-12-31 | £631,000 | £631,000    | £298,000 | 0         |
| 2021-12-31 | £534,000 | £534,000    | £298,000 | 0         |
| 2020-12-31 | £372,000 | £372,000    | -        | -         |

## Trustees

| Name                  | Role  | Appointed  |
|-----------------------|-------|------------|
| Dr Ranjit Sondhi      | Chair | 2021-07-07 |
| Catherine Mary Crofts |       | 2021-07-07 |

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# Accounts

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# **Blind Children UK**

## **Report and Financial Statements**

### **for the year ended 31 December 2024**

**Company limited by guarantee**  
**registered in England and Wales number 03133018**  
**registered charity in England and Wales number 1051607**  
**registered charity in Scotland number SC042089**

## Blind Children UK Contents

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## Blind Children UK Letter from the Chairman

We believe that children with a vision impairment should have the same opportunities as everyone else. And in 2024, this was a major priority for Blind Children UK.

### Buddy dogs

Take our buddy dogs, for example. These well-behaved companions help children and young people with a vision impairment build confidence, be more physically active, and boost their wellbeing. We celebrated our 400<sup>th</sup> partnership in 2024.

### Audio comic strip

We also hit the headlines this year by teaming up with world-famous comic The Beano to create a special story 'A Buddy For Life', alongside the first audio comic strip created especially for children with a vision impairment.

### Custom eyes

No book should be inaccessible just because you have sight loss. And thanks to our Custom Eyes Books service, more young people with a vision impairment can read the same books as anyone else. In 2024, we delivered 852 accessible books to families across the UK.

### Tech for All

Launched in 2020, to address the digital divide experienced by children with sight loss, our Tech for All service has been combined with our tech grants and mainstream technology, so that advice and funding are available in one place. In 2024, we also continued providing financial grants for families to help them access vital technology that can help children with a vision impairment develop learning, creativity, and essential life skills. These included laptops, tablets and computers, as well as newly launched sensory items with flashing LED light panels, and early skills, motor skills and tactile toy bundles.

Signed by:

*Ranjit Sondhi*

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24 July 2025

Ranjit Sondhi  
Chairman



**Blind Children UK**  
**Strategic Report for the year ended 31 December 2024**

**A range of services to help children and their families every step of the way**

Every day, four children in the UK are registered blind or partially sighted. In 2024, as part of Guide Dogs, Blind Children UK provided a range of services to give them the skills, confidence and support to enable them to enjoy their childhood and reach their potential; this service is provided on behalf of Blind Children UK by Guide Dogs for the Blind Association (Guide Dogs).

Blind Children UK collects donations for the assistance of blind and partially sighted children. This income is granted to Guide Dogs with a restriction to children’s services. In 2024, this amounted to £307,000 (2023: £302,000).

**Financial review**

**Overview**

In 2024, funds raised by Blind Children UK were granted to Guide Dogs to apply to restricted activities relating to children’s services.

**Income**

Income in 2024 totalled £316,000 (2023: £311,000), an increase of £5,000 on 2023.

In 2024 Blind Children UK did not engage in any proactive fundraising.

A summary of Blind Children UK’s income streams is below:

| Income            | 2024<br>£000 | 2023<br>£000 |
|-------------------|--------------|--------------|
| Individual Giving | 233          | 263          |
| Legacies          | 83           | 48           |
| Total             | 316          | 311          |

**Expenditure**

|                     | 2024<br>£000 | 2023<br>£000 |
|---------------------|--------------|--------------|
| Grant to Guide Dogs | 307          | 302          |
| Governance costs    | 9            | 9            |
| Total               | 316          | 311          |

**Net income**

Overall, there was no surplus or deficit in the current or preceding year.

## **Blind Children UK**

### **Strategic Report for the year ended 31 December 2024**

#### **Funds**

The level of reserves has been maintained in 2024 as Blind Children UK continued to grant its 2024 net income generated to Guide Dogs. Blind Children UK expected to receive a reducing level of committed giver donations and one-off legacies over the next few years and, if so, this will be granted to Guide Dogs on a restricted basis to support children's services.

Restricted funds at the end of 2024 are £nil (2023: £nil).

#### **Financial reserves policy**

Blind Children UK hold cash reserves to meet any known future liabilities as they fall due. As any net income collected by the charitable company is passed over to Guide Dogs to facilitate the provision of services, and the charitable company has no employees or outstanding liabilities, reserves have remained unchanged at £298,000 (2023: £298,000).

#### **Going concern**

The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the charitable company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

#### **Risk management and internal control**

The Trustees consider the principal risk to be the proper use of the charitable funds donated to Guide Dogs. These risks are incorporated into the risk framework of Guide Dogs which is reviewed by Guide Dogs Audit and Risk Committee (ARC) to ensure effective and efficient systems have been established to manage these risks. The Trustees are satisfied that the arrangements for managing these risks, combined with the continual review of internal controls and the reserves policy, will ensure that sufficient resources are available to maintain services for the foreseeable future.

**This report was approved by the Board of Trustees on 23 July 2025 and signed on its behalf by:**

Signed by:  
  
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 23 July 2025  
**Ranjit Sondhi**  
**Chairman**

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2024 (incorporating the Directors' Report)**

The Board of Trustees of Blind Children UK presents its Report and audited Financial Statements for the year ended 31 December 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Corporate information**

Blind Children UK is a registered charity (number 1051607 in England and Wales and number SC042089 in Scotland) and was incorporated as a company limited by guarantee (registered in England and Wales number 03133018) on 1 December 1995. Its Central Office which is also its Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire, RG7 3YG.

Blind Children UK is governed by its Articles of Association, which were last amended on 23 May 2014.

Blind Children UK is a charitable company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up each member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) towards the costs of dissolution and liabilities of the Association.

Third party indemnity insurance for the Directors of the Company is covered by a policy for directors' and officers' insurance held centrally by Guide Dogs covering all companies in the group.

#### **Public benefit**

The Board has paid due regard to the public benefit guidance published by the Charity Commission.

The objects and aims of Blind Children UK fall within the subsection of the Charities Act 2011 related to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No person who is blind or partially sighted is prohibited from applying for assistance from the services provided by Guide Dogs on the grounds of financial circumstances.

#### **Relationship with Guide Dogs**

During 2024, Blind Children UK continued to receive donations for supporting services to blind and partially sighted children. These funds were passed to Guide Dogs to support their children's services, in the form of a restricted grant.

## **Blind Children UK Report of the Board of Trustees for the year ended 31 December 2024 (incorporating the Directors' Report)**

### **Members of the Board**

The members of the Board throughout the year and as at 23 July 2025, who are both Directors of the company and Trustees of the charity (the 'Trustees'), were as follows:

Ranjit Sondhi- Chairman  
Catherine M Crofts Bsc, CIM, CAM

The Trustees are elected by the members of Blind Children UK or appointed by the Board to fill any vacancies arising during the year. Recruitment takes place through Guide Dog's Nominations Committee, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charitable company. Diverse applications are actively sought, particularly from people with a visual impairment.

Guide Dogs as sole member appoints Trustees to serve a three-year term of office before retiring and are eligible to stand for re-election for a maximum of two further three-year terms of office. Exceptionally, a fourth and final term may be served if there is a specific need, agreed by the Board.

On appointment, all new Trustees have personalised induction programmes. These are designed to cover the main operational framework of the charitable company, including its finances, future plans and objectives. New Trustees are also encouraged to spend time with the front-line delivery service of Guide Dogs and are required to attend a staff and volunteer induction workshop, covering areas such as safeguarding. A review of trustee training requirements is undertaken annually, and appropriate training is undertaken to ensure the Trustees have the necessary skills and capabilities to guide and govern the Charity effectively.

The Trustees have overall responsibility for the activities of Blind Children UK, advised by the Chief Executive of Guide Dogs.

The policy framework sets out the clear terms of reference for the committees and the Board receives regular reports on their activities. The Board has established a clear policy and procedures for dealing with conflicts and the authorisation thereof in accordance with Charity Commission guidelines.

Trustees of the Board and independent committee members do not receive any remuneration for their services to the charitable company.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2024 (incorporating the Directors' Report)**

#### **Trustees' responsibilities statement**

The Trustees (who are also Directors of Blind Children UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that period. 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.
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

# **Blind Children UK**

## **Report of the Board of Trustees for the year ended 31 December 2024 (incorporating the Directors' Report)**

### **Management**

The Executive Directors of Guide Dogs are responsible for the day-to-day management of Blind Children UK, acting under delegated authority given to them by the Board of Trustees of Blind Children UK. The Executive Directors as at 23 July 2025 were:

Andrew Lennox - Chief Executive  
Peter Osborne - Deputy Chief Executive  
Sarah Bennett - Chief Finance Officer  
Kathryn Ward - Chief People Officer  
Terry McGrath - Chief Fundraising and Marketing Officer  
Dan Hall - Chief Information Officer

The arrangements for setting the pay and remuneration for these personnel and their total remuneration are detailed in the Report and Financial Statements of Guide Dogs. No recharge is made for their services to Blind Children UK.

### **Related parties**

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

### **Auditor**

In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of BDO LLP as auditor of the charitable company.

**This report was approved by the Board of Trustees on 23 July 2025 and signed on its behalf by:**

Signed by:  
  
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23 July 2025  
**Ranjit Sondhi**  
**Chairman**

## **Blind Children UK Principal Advisors**

### **Auditor**

BDO LLP  
2 City Place  
Beehive Ring Road  
Gatwick,  
West Sussex  
RH6 0PA

### **Bankers**

Barclays Bank Plc  
1 Churchill Place  
LONDON  
E14 5HP

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **OPINION ON THE FINANCIAL STATEMENTS**

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2024 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Blind Children UK ("the Charitable Company") for the year ended 31 December 2024 which comprise the statement of financial position, and the statement of cash flow statement and notes to the financial statements, including a summary of 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).

### **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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Independence***

We remain independent of the Charitable Company in accordance with the ethical requirements 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.

### **Conclusions related 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 Charitable Company'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.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Other Companies Act 2006 reporting**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept by the Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charitable Company financial statements are not in agreement with the accounting records and returns; or

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

- certain disclosures of Directors' 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 Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 determines 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 Charitable Company'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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

### *Extent to which the audit was capable of detecting irregularities, including fraud*

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:

### *Non-compliance with laws and regulations*

## Independent Auditor's report to the Members and Trustees of Blind Children UK

Based on:

- Our understanding of the Charitable Company and the sector in which it operates;
- Discussion with management, the Audit and Risk Committee and those charged with governance; and
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations

We considered the significant laws and regulations to be the applicable accounting framework and UK tax legislation.

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the Charities Act in the UK, UK GAAP, UK tax legislation, the Charity Commission and the Office of the Scottish Charity Regulator.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management, the Group's Audit & Risk Committee and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and

## Independent Auditor's report to the Members and Trustees of Blind Children UK

- Assessing significant estimates made by management for bias, including; assumptions used within accrued legacy income and the allocation of support costs.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### 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, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
 BC8C15A11E97446...  
 Fiona Condron (Senior Statutory Auditor)  
 For and on behalf of BDO LLP, statutory auditor  
 London, UK  
 Date: 28 July 2025

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**Blind Children UK**  
**Statement of Financial Activities**  
**Incorporating Income and Expenditure Account**  
**For the year ended 31 December 2024**

|                                                   | Notes | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2024<br>£000 | Total<br>2023<br>£000 |
|---------------------------------------------------|-------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                               |       |                               |                             |                       |                       |
| Donations and legacies                            |       | 316                           | -                           | 316                   | 311                   |
| <b>Total income</b>                               | 1     | 316                           | -                           | 316                   | 311                   |
| <b>Expenditure on:</b>                            |       |                               |                             |                       |                       |
| Raising funds                                     |       | (9)                           | -                           | (9)                   | (9)                   |
| <b>Charitable activities</b>                      |       |                               |                             |                       |                       |
| Grant to The Guide Dogs for the Blind Association |       | (307)                         | -                           | (307)                 | (302)                 |
| <b>Total charitable expenditure</b>               |       | (307)                         | -                           | (307)                 | (302)                 |
| <b>Total expenditure</b>                          | 2     | (316)                         | -                           | (316)                 | (311)                 |
| <b>Net income for the year</b>                    |       | -                             | -                           | -                     | -                     |
| Fund balances at 1 January                        |       | 298                           | -                           | 298                   | 298                   |
| <b>Fund balances at 31 December</b>               |       | 298                           | -                           | 298                   | 298                   |

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities in the current and prior year.

See note 10 for comparative Statement of Financial Activities analysed by funds.

The accounting policies and notes on pages 17 to 24 form part of these financial statements.

Blind Children UK  
Statement of financial position as at 31 December 2024

|                                              | Notes | 2024<br>£000 | 2023<br>£000 |
|----------------------------------------------|-------|--------------|--------------|
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 218          | 182          |
| Cash at bank and in hand                     |       | 252          | 624          |
| Total current assets                         |       | 470          | 806          |
| <b>Creditors</b>                             |       |              |              |
| Amounts falling due within one year          | 5     | (172)        | (508)        |
| <b>Total assets less current liabilities</b> |       | 298          | 298          |
| <b>Net assets</b>                            |       | 298          | 298          |
| <b>Funds</b>                                 |       |              |              |
| Unrestricted funds                           |       | 298          | 298          |
| <b>Total funds</b>                           | 6     | 298          | 298          |

The accounting policies and notes on pages 17 to 24 form part of these financial statements.

The Financial Statements of Blind Children UK (registered company number 03133018) were approved and authorised for issue by the Board of Trustees on 23 July 2025 and signed on its behalf by

Signed by:  
  
D4B520E2C08B4BC...  
23 July 2025  
Trustee  
Ranjit Sondhi

## Blind Children UK

### Statement of cash flow at 31 December 2024

|                                                             | Notes | 2024<br>£000 | 2023<br>£000 |
|-------------------------------------------------------------|-------|--------------|--------------|
| <b>Cash flows from operating activities</b>                 |       |              |              |
| Net cash (used in)/provided by operating activities         | 7     | <u>(372)</u> | <u>303</u>   |
| Change in cash and cash equivalents in the reporting period |       | <u>(372)</u> | <u>303</u>   |
| Cash and cash equivalents at 1 January                      |       | 624          | 321          |
| (Decrease)/Increase in the year                             |       | <u>(372)</u> | <u>303</u>   |
| Cash and cash equivalents at 31 December                    |       | <u>252</u>   | <u>624</u>   |

The accounting policies and notes on pages 17 to 24 form part of these financial statements.

## Accounting Policies

### Company and charitable status

Blind Children UK, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having share capital. There are currently 2 trustees who are also the members of the charitable company. In the event of winding up each member is required to contribute a sum not exceeding £1. Blind Children UK is a registered charity. The registered office and charity registration numbers are given on page 4.

### Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are as follows:

#### a. Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities (SORP 2019)” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2019; the Companies Act 2006; and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006, as amended. Blind Children UK is a public benefit entity.

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK’s parent undertaking, The Guide Dogs for the Blind Association (Guide Dogs), prepares consolidated financial statements.

#### b. Preparation of the accounts on a going concern basis

Blind Children UK will continue to receive income from donations and legacies and will grant this income to Guide Dogs to fund services to support blind and partially sighted children. The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

#### c. Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- i) Donation income is accounted for on a receivable basis.
- ii) Legacy income: Pecuniary legacies are accounted for when notification of the legacy is received, normally after grant of probate, unless there is any evidence that there are insufficient assets in the estate to pay the legacy or the legacy is contested. Residuary legacies are accounted for when notification of the legacy is received, normally after grant of probate

## Accounting Policies

providing the amount can be reliably ascertained and that ultimate receipt is probable. See also Sources of estimation uncertainty. Where part or all of a legacy is contested, the disputed amount is not recognised as income.

Residuary legacies with a life interest are not recognised as income until the beneficial title has passed to the Charity absolutely.

### d. Expenditure

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

### e. Financial instruments

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### f. Fund accounting

Restricted funds are those which must be applied in accordance with the purpose specified by the donor. Expenditure relating to these purposes is therefore charged directly to the relevant fund.

The unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Such funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Transfers of funds from general unrestricted funds to designated funds are approved by the Trustees. Further details of each fund are disclosed in Note 6. Blind Children UK has no specific designated funds.

### g. Taxation

Blind Children UK, as a registered charity, is exempt from corporation tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation of the Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

## Accounting Policies

### **h. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There is one key accounting estimate as follows:

Accrued legacy income (see note 4): The accrued legacy income amounts to £212,000 at 31 December 2024 (£169,000 at 31 December 2023). The legacy income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. The critical judgement involved in the recognition of legacy income is around whether the recognition criteria are met. The key sources of estimation uncertainty are in relation to the value of the legacy, and the legal fees and other liabilities, which are estimated based on the best information available at the statement of financial position date. Due to the uncertainty associated with such items, there is a possibility that, on conclusion of open matters at a future date, the final outcome may differ significantly.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2024

### 1. Income

|                                          | 2024<br>£000 | 2023<br>£000 |
|------------------------------------------|--------------|--------------|
| <b>Income from:</b>                      |              |              |
| <b>Donations and legacies</b>            |              |              |
| Donations                                | 233          | 263          |
| Legacies                                 | 83           | 48           |
| Total income from donations and legacies | 316          | 311          |
| <b>Total income</b>                      | <b>316</b>   | <b>311</b>   |

### 2. Expenditure

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2024<br>£000 | Total<br>2023<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |                       |
| Administrative expenses                           | -                       | 9                        | 9                     | 9                     |
| <b>Cost of raising funds</b>                      | -                       | 9                        | 9                     | 9                     |
| <b>Charitable expenditure</b>                     |                         |                          |                       |                       |
| Grant to The Guide Dogs for the Blind Association | 307                     | -                        | 307                   | 302                   |
| <b>Total Expenditure</b>                          | <b>307</b>              | <b>9</b>                 | <b>316</b>            | <b>311</b>            |

Support costs in Blind Children UK are governance costs and allocated directly to 'raising funds' in 2023 and 2024 as this is the key activity.

#### Prior year comparatives:

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2023<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |
| Donor based fundraising                           | -                       | 9                        | 9                     |
| <b>Cost of raising funds</b>                      | -                       | 9                        | 9                     |
| <b>Charitable expenditure</b>                     |                         |                          |                       |
| Grant to The Guide Dogs for the Blind Association | 302                     | -                        | 302                   |
| <b>Total Expenditure</b>                          | <b>302</b>              | <b>9</b>                 | <b>311</b>            |

## Blind Children UK

### Notes to the financial statements for the year ended 31 December 2024

#### 2. Expenditure (continued)

Expenditure includes:

|                                                                          | 2024<br>£000 | 2023<br>£000 |
|--------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the charitable company's auditor for:<br>Statutory Audit | 9            | 7            |

#### 3. Trustee and employees

The Trustees and persons connected with them have not received, obtained or waived any remuneration or other financial benefits for the year directly or indirectly from Blind Children UK (2023: £nil). There were no travelling and subsistence expenses reimbursed in respect of 2 trustees who were in post during 2024 (2023: nil).

In 2024 and 2023 all charitable services are delivered by Guide Dogs and no management recharge is applicable.

Key management personnel are all employees of Guide Dogs and their remuneration is disclosed in that charity's Annual Report and Financial Statements. No amounts are recharged to Blind Children UK for services on the grounds of immateriality.

#### 4. Debtors

|                  | 2024<br>£000 | 2023<br>£000 |
|------------------|--------------|--------------|
| Legacies         | 212          | 169          |
| Gift Aid debtors | 6            | 13           |
| Total debtors    | 218          | 182          |

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

|                            | 2024<br>£000 | 2023<br>£000 |
|----------------------------|--------------|--------------|
| Accruals                   | -            | 1            |
| Amounts owed to Guide Dogs | 172          | 507          |
| Total creditors            | 172          | 508          |

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2024

### 6. Fund balances

|                    | At<br>1 January<br>2024<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2024<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 316            | (316)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>316</b>     | <b>(316)</b>        | <b>298</b>                        |

|                    | At<br>1 January<br>2023<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2023<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 311            | (311)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>311</b>     | <b>(311)</b>        | <b>298</b>                        |

### Analysis of net assets between funds

|                              | 2024<br>General<br>Funds<br>£000 | 2024<br>Total<br>£000 | 2023<br>General<br>Funds<br>£000 | 2023<br>Total<br>£000 |
|------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|
| Bank balances                | 252                              | 252                   | 624                              | 624                   |
| Other Assets and Liabilities | 46                               | 46                    | (326)                            | (326)                 |
| <b>Total net assets</b>      | <b>298</b>                       | <b>298</b>            | <b>298</b>                       | <b>298</b>            |

### 7. Notes to statement of cash flow

#### Reconciliation of the net result to net cash flow (used in)/generated from operating activities

|                                                            | 2024<br>£000 | 2023<br>£000 |
|------------------------------------------------------------|--------------|--------------|
| (Increase)/Decrease in debtors                             | (36)         | 67           |
| (Decrease)/Increase in creditors                           | (336)        | 236          |
| <b>Net cash (outflow)/inflow from operating activities</b> | <b>(372)</b> | <b>303</b>   |

## **Blind Children UK**

### **Notes to the financial statements for the year ended 31 December 2024**

#### **8. Subsidiary company**

Blind Children UK owns the whole of the issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements. Its registered office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG.

The charitable company has taken advantage of the exemptions allowed by FRS 102 not to disclose transactions with related party undertakings which are wholly owned by the group.

#### **9. Ultimate Parent Undertaking**

The charitable company's ultimate parent undertaking and controlling party is The Guide Dogs for the Blind Association (Guide Dogs), which is a charitable company registered in England and Wales. Guide Dogs has the ability to appoint or remove Blind Children UK trustees as it is a member of the charitable company.

Guide Dogs is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of these financial statements can be obtained from Hillfields, Burghfield Common, Berkshire, RG7 3YG or [www.guidedogs.org.uk](http://www.guidedogs.org.uk). (Company Registered in England and Wales number 291646. Registered charity in England and Wales number 209617, Scotland number SCO38979 and Isle of Man (1334). Registered Office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG).

Guide Dogs provides mobility and related services to people with a visual impairment.

**Blind Children UK****Notes to the financial statements for the year ended 31 December 2024****10. Comparative statement of financial activities 2023**

|                                                   | <b>Unrestricted<br/>Funds<br/>£000</b> | <b>Total<br/>2023<br/>£000</b> |
|---------------------------------------------------|----------------------------------------|--------------------------------|
| <b>Income from:</b>                               |                                        |                                |
| Donations and legacies                            | 311                                    | 311                            |
| <b>Total income</b>                               | 311                                    | 311                            |
| <b>Expenditure on:</b>                            |                                        |                                |
| Raising funds                                     | (9)                                    | (9)                            |
| <b>Charitable activities</b>                      |                                        |                                |
| Grant to The Guide Dogs for the Blind Association | (302)                                  | (302)                          |
| <b>Total charitable expenditure</b>               | (302)                                  | (302)                          |
| <b>Total expenditure</b>                          | (311)                                  | (311)                          |
| <b>Net income for the year</b>                    | -                                      | -                              |
| Fund balances at 1 January                        | 298                                    | 298                            |
| <b>Fund balances at 31 December</b>               | 298                                    | 298                            |

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# Accounts

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# **Blind Children UK**

## **Report and Financial Statements**

### **for the year ended 31 December 2023**

**Company limited by guarantee  
registered in England and Wales number 03133018  
registered charity in England and Wales number 1051607  
registered charity in Scotland number SC042089**

## Blind Children UK

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## **Blind Children UK Letter from the Chairman**

For children with a vision impairment and their families, early intervention is life-changing. We are proud to be the number one provider of services for children and young people with vision impairment in the UK.

### **Support for families**

Support for families is strengthened with our family days and events, so children and their families have the chance to build confidence and make lifelong friends. This year, we provided fun family experiences to more than 800 people, including events at West Bromwich Albion FC and Chester zoo.

We also deliver family support in hospitals, and we are currently at six sites across the UK, to be there with advice at the point of diagnosis.

Finding the right support for a child with a vision impairment at school, college or nursery can be difficult. Our Specialist Education Support team offers information and advice tailored to a child's needs and helps families fight for support at school, to ensure their educational development.

### **CustomEyes**

Our CustomEyes Books give children with a vision impairment the chance to read a printed book just like their friends, and in 2023, we delivered over 6,500 accessible books to families.

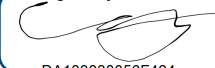
### **Buddy dogs**

Our buddy dog service, which helps children's self-confidence and wellbeing continues to reach more children and young people. We celebrated our 300th partnership in 2023, with 64 buddy dogs placed with families this year.

### **Tech for All**

Launched in 2020, to address the digital divide experienced by children with sight loss, our Tech for All service has been combined with our tech grants and mainstream technology, so that advice and funding are available in one place. Through these personalised programmes we have helped over 450 children develop creativity, life skills and ultimately, confidence and independence.

We will continue to support services specifically designed to enable children with a visual impairment to play and learn so they can develop and share fun moments with their families and friends.

Signed by:  
  
DA133838056F424...

Catherine Crofts  
Trustee  
4 July 2024

# Blind Children UK Strategic Report for the year ended 31 December 2023

## A range of services to help children and their families every step of the way

Every day, four children in the UK are registered blind or partially sighted. In 2023 Blind Children UK provided a range of services to give them the skills, confidence and support to enable them to enjoy their childhood and reach their potential; this service is provided on behalf of Blind Children UK by Guide Dogs for the Blind Association (Guide Dogs).

Blind Children UK collects donations for the assistance of blind and partially sighted children. This income is granted to Guide Dogs with a restriction to children's services. In 2023, this amounted to £302,000 (2022: £623,000).

## Financial review

### Overview

In 2023, funds raised by Blind Children UK were granted to Guide Dogs to use in a restricted manner on children's services.

### Income

Income in 2023 totalled £311,000 (2022: £631,000), a decrease of £320,000 on 2022. The decrease was mostly due to a reduction in legacy income.

In 2023 Blind Children UK did not engage in any proactive fundraising.

A summary of Blind Children UK's income streams is below:

#### Income

|                   | 2023<br>£000 | 2022<br>£000 |
|-------------------|--------------|--------------|
| Individual Giving | 263          | 300          |
| Legacies          | 48           | 331          |
| Total             | 311          | 631          |

### Expenditure

|                     | 2023<br>£000 | 2022<br>£000 |
|---------------------|--------------|--------------|
| Grant to Guide Dogs | 302          | 623          |
| Governance costs    | 9            | 8            |
| Total               | 311          | 631          |

### Net income

Overall, there was no surplus or deficit in the current or preceding year.

## **Blind Children UK Strategic Report for the year ended 31 December 2023**

### **Funds**

The level of reserves has been maintained in 2023 as Blind Children UK continued to grant its 2023 net income generated to Guide Dogs. Blind Children UK expected to receive a reducing level of committed giver donations and one off legacies over the next few years and, if so, this will be granted to Guide Dogs on a restricted basis to support children's services.

Restricted funds at the end of 2023 are £nil (2022: £nil).

### **Financial reserves policy**

Blind Children UK hold cash reserves to meet any known future liabilities as they fall due. As any net income collected by the charitable company is passed over to Guide Dogs to facilitate the provision of services, and the charitable company has no employees or outstanding liabilities, reserves have remained unchanged at £298,000 (2022: £298,000).

### **Going concern**

The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the charitable company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

### **Risk management and internal control**

The Trustees consider the principal risk to be the proper use of the charitable funds donated to Guide Dogs. These risks are incorporated into the risk framework of Guide Dogs which is reviewed by the Board of Trustees of Guide Dogs at least four times a year to ensure effective and efficient systems have been established to manage these risks. The Trustees are satisfied that the arrangements for managing these risks, combined with the continual review of internal controls and the reserves policy, will ensure that sufficient resources are available to maintain services for the foreseeable future.

**This report was approved by the Board of Trustees on 4 July 2024 and signed on its behalf by:**

Signed by:  
  
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**Catherine Crofts  
Trustee**

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2023 (incorporating the Directors' Report)**

The Board of Trustees of Blind Children UK presents its Report and audited Financial Statements for the year ended 31 December 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Corporate information**

Blind Children UK is a registered charity (number 1051607 in England and Wales and number SC042089 in Scotland) and was incorporated as a company limited by guarantee (registered in England and Wales number 03133018) on 1 December 1995. Its Central Office which is also its Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire, RG7 3YG.

Blind Children UK is governed by its Articles of Association, which were last amended on 23 May 2014.

Blind Children UK is a charitable company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up each member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) towards the costs of dissolution and liabilities of the Association.

Third party indemnity insurance for the Directors of the Company is covered by a policy for directors' and officers' insurance held centrally by Guide Dogs covering all companies in the group.

#### **Public benefit**

The Board has paid due regard to the public benefit guidance published by the Charity Commission.

The objects and aims of Blind Children UK fall within the subsection of the Charities Act 2011 related to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No person who is blind or partially sighted is prohibited from applying for assistance from the services provided by Guide Dogs on the grounds of financial circumstances.

#### **Relationship with Guide Dogs**

During 2023, Blind Children UK continued to receive donations for supporting services to blind and partially sighted children. These funds were passed to Guide Dogs to support their children's services, in the form of a restricted grant.

## **Blind Children UK Report of the Board of Trustees for the year ended 31 December 2023 (incorporating the Directors' Report)**

### **Members of the Board**

The members of the Board throughout the year and as at 4 July 2024, who are both Directors of the company and Trustees of the charity (the 'Trustees'), were as follows:

Ranjit Sondhi- Chairman  
Catherine M Crofts Bsc, CIM, CAM

The Trustees are elected by the members of Blind Children UK or appointed by the Board to fill any vacancies arising during the year. Recruitment takes place through Guide Dog's Nominations Committee, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charitable company. Diverse applications are actively sought, particularly from people with a visual impairment.

Guide Dogs as sole member appoints Trustees to serve a three-year term of office before retiring and are eligible to stand for re-election for a maximum of two further three-year terms of office. Exceptionally, a fourth and final term may be served if there is a specific need, agreed by the Board.

On appointment, all new Trustees have personalised induction programmes. These are designed to cover the main operational framework of the charitable company, including its finances, future plans and objectives. New Trustees are also encouraged to spend time with the front-line delivery service of Guide Dogs and are required to attend a staff and volunteer induction workshop, covering areas such as safeguarding. A review of trustee training requirements is undertaken annually, and appropriate training is undertaken to ensure the Trustees have the necessary skills and capabilities to guide and govern the Charity effectively.

The Trustees have overall responsibility for the activities of Blind Children UK, advised by the Chief Executive of Guide Dogs.

The policy framework sets out the clear terms of reference for the committees and the Board receives regular reports on their activities. The Board has established a clear policy and procedures for dealing with conflicts and the authorisation thereof in accordance with Charity Commission guidelines.

Trustees of the Board and independent committee members do not receive any remuneration for their services to the charitable company.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2023 (incorporating the Directors' Report)**

#### **Trustees' responsibilities statement**

The Trustees (who are also Directors of Blind Children UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that period. 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.
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

## **Blind Children UK Report of the Board of Trustees for the year ended 31 December 2023 (incorporating the Directors' Report)**

### **Management**

The Executive Directors of Guide Dogs are responsible for the day-to-day management of Blind Children UK, acting under delegated authority given to them by the Board of Trustees of Blind Children UK. The Executive Directors as at 4 July 2024 were:

Andrew Lennox, Chief Executive  
Peter Osborne - Deputy Chief Executive  
Sarah Bennett - Chief Finance Officer  
Kathryn Ward - Chief People Officer  
Terry McGrath - Chief Fundraising and Marketing Officer  
Dan Hall - Chief Information Officer  
Helen Bliss - Chief Strategy Officer

The arrangements for setting the pay and remuneration for these personnel and their total remuneration are detailed in the Report and Financial Statements of Guide Dogs. No recharge is made for their services to Blind Children UK.

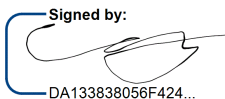
### **Related parties**

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

### **Auditor**

In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of BDO LLP as auditor of the charitable company.

**This report was approved by the Board of Trustees on 4 July 2024 and signed on its behalf by:**

Signed by:  
  
DA133838056F424...

**Catherine Crofts**  
Trustee

## **Blind Children UK Principal Advisors**

### **Auditor**

BDO LLP  
55 Baker Street  
London  
W1U 7EU

### **Bankers**

Barclays Bank Plc  
Thames Valley Corporate  
Wytham Court  
11 West Way  
Oxford  
OX2 0JB

# Independent Auditor's report to the Members and Trustees of Blind Children UK

## OPINION ON THE FINANCIAL STATEMENTS

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2023 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Blind Children UK ("the Charitable Company") for the year ended 31 December 2023 which comprise the statement of financial activities including an income and expenditure account, statement of financial position, the statement of cash flow and notes to the financial statements, including a summary of 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).

## 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Independence*

We remain independent of the Charitable Company in accordance with the ethical requirements 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.

## CONCLUSIONS RELATED 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 Charitable Company'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.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **OTHER COMPANIES ACT 2006 REPORTING**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic Report or the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and 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 Directors' remuneration specified by law are not made; or

## Independent Auditor's report to the Members and Trustees of Blind Children UK

- we have not received all the information and explanations we require for our audit.

### RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 determines 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 Charitable Company'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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

#### *Extent to which the audit was capable of detecting irregularities, including fraud*

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:

#### *Non-compliance with laws and regulations*

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management, the Audit and Risk committee and those charged with governance;
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations; and

## Independent Auditor's report to the Members and Trustees of Blind Children UK

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be Charities Act in the UK, UK GAAP, UK tax legislation, the Charity Commission and the Office of the Scottish Charity Regulator.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Involvement of tax specialists in the audit; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and
- Assessing significant estimates made by management for bias, including; assumptions used within the accrued legacy income; and allocation of support costs.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

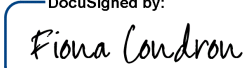
## Independent Auditor's report to the Members and Trustees of Blind Children UK

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### 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, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
 BC8C15A11E97446...

Fiona Condron (Senior Statutory Auditor)  
 For and on behalf of BDO LLP, statutory auditor  
 London, UK  
 11 July 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**Blind Children UK**  
**Statement of Financial Activities**  
**Incorporating Income and Expenditure Account**  
**For the year ended 31 December 2023**

|                                                   | Notes | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2023<br>£000 | Total<br>2022<br>£000 |
|---------------------------------------------------|-------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                               |       |                               |                             |                       |                       |
| Donations and legacies                            |       | 311                           | -                           | 311                   | 631                   |
| <b>Total income</b>                               | 1     | 311                           | -                           | 311                   | 631                   |
| <b>Expenditure on:</b>                            |       |                               |                             |                       |                       |
| Raising funds                                     |       | (9)                           | -                           | (9)                   | (8)                   |
| <b>Charitable activities</b>                      |       |                               |                             |                       |                       |
| Grant to The Guide Dogs for the Blind Association |       | (302)                         | -                           | (302)                 | (623)                 |
| <b>Total charitable expenditure</b>               |       | (302)                         | -                           | (302)                 | (623)                 |
| <b>Total expenditure</b>                          | 2     | (311)                         | -                           | (311)                 | (631)                 |
| <b>Net income for the year</b>                    |       | -                             | -                           | -                     | -                     |
| Fund balances at 1 January                        |       | 298                           | -                           | 298                   | 298                   |
| <b>Fund balances at 31 December</b>               |       | 298                           | -                           | 298                   | 298                   |

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities in the current and prior year.

See note 10 for comparative Statement of Financial Activities analysed by funds.

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

# Blind Children UK

## Statement of financial position as at 31 December 2023

|                                              | Notes | 2023<br>£000 | 2022<br>£000 |
|----------------------------------------------|-------|--------------|--------------|
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 182          | 249          |
| Cash at bank and in hand                     |       | 624          | 321          |
| Total current assets                         |       | 806          | 570          |
| <b>Creditors</b>                             |       |              |              |
| Amounts falling due within one year          | 5     | (508)        | (272)        |
| <b>Total assets less current liabilities</b> |       | 298          | 298          |
| <b>Net assets</b>                            |       | 298          | 298          |
| <b>Funds</b>                                 |       |              |              |
| Unrestricted funds                           |       | 298          | 298          |
| <b>Total funds</b>                           | 6     | 298          | 298          |

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

The Financial Statements of Blind Children UK (registered company number 03133018) were approved and authorised for issue by the Board of Trustees on 4 July 2024 and signed on its behalf by

Signed by:  
  
 DA133838056F424...

Trustee  
Catherine Crofts

## Blind Children UK

### Statement of cash flow at 31 December 2023

|                                                             | Notes | 2023<br>£000      | 2022<br>£000      |
|-------------------------------------------------------------|-------|-------------------|-------------------|
| <b>Cash flows from operating activities</b>                 |       |                   |                   |
| Net cash provided/(used) by operating activities            |       | <u>303</u>        | <u>(152)</u>      |
| Change in cash and cash equivalents in the reporting period |       | <u>303</u>        | <u>(152)</u>      |
| Cash and cash equivalents at 1 January                      |       | 321               | 473               |
| Increase/(Decrease) in the year                             |       | <u>303</u>        | <u>(152)</u>      |
| Cash and cash equivalents at 31 December                    |       | <u><u>624</u></u> | <u><u>321</u></u> |

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

## Accounting Policies

### Company and charitable status

Blind Children UK, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having share capital. There are currently 2 trustees who are also the members of the charitable company. In the event of winding up each member is required to contribute a sum not exceeding £1. Blind Children UK is a registered charity. The registered office and charity registration numbers are given on page 5.

### Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are as follows:

#### a. Basis of preparation

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities (SORP 2019)” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2019; the Companies Act 2006; and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006, as amended. Blind Children UK is a public benefit entity.

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK’s parent undertaking, The Guide Dogs for the Blind Association (Guide Dogs), prepares consolidated financial statements.

#### b. Preparation of the accounts on a going concern basis

Blind Children UK will continue to receive income from donations and legacies and will grant this income to Guide Dogs to fund services to support blind and partially sighted children. The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

#### c. Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- i) Donation income is accounted for on a receivable basis.
- ii) Legacy income: Pecuniary legacies are accounted for when notification of the legacy is received, normally after grant of probate, unless there is any evidence that there are insufficient assets in the estate to pay the legacy or the legacy is contested. Residuary legacies are accounted for when notification of the legacy is received, normally after grant of probate

## Accounting Policies

providing the amount can be reliably ascertained and that ultimate receipt is probable. See also Sources of estimation uncertainty. Where part or all of a legacy is contested, the disputed amount is not recognised as income. Residuary legacies with a life interest are not recognised as income until the beneficial title has passed to the Charity absolutely.

### **d. Expenditure**

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

### **e. Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **f. Fund accounting**

Restricted funds are those which must be applied in accordance with the purpose specified by the donor. Expenditure relating to these purposes is therefore charged directly to the relevant fund.

The unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Such funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Transfers of funds from general unrestricted funds to designated funds are approved by the Trustees. Further details of each fund are disclosed in Note 6. Blind Children UK has no specific designated funds.

### **g. Taxation**

Blind Children UK, as a registered charity, is exempt from corporation tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation of the Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

## Accounting Policies

### **h. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There is one key accounting estimate as follows:

Accrued legacy income (see note 4): The accrued legacy income amounts to £169,000 at 31 December 2023 (£246,000 at 31 December 2022). The legacy income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. The critical judgement involved in the recognition of legacy income is around whether the recognition criteria are met. The key sources of estimation uncertainty are in relation to the value of the legacy, and the legal fees and other liabilities, which are estimated based on the best information available at the balance sheet date. Due to the uncertainty associated with such items, there is a possibility that, on conclusion of open matters at a future date, the final outcome may differ significantly.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2023

### 1. Income

|                                          | 2023<br>£000 | 2022<br>£000 |
|------------------------------------------|--------------|--------------|
| <b>Income from:</b>                      |              |              |
| <b>Donations and legacies</b>            |              |              |
| Donations                                | 263          | 300          |
| Legacies                                 | 48           | 331          |
| Total income from donations and legacies | 311          | 631          |
| <b>Total income</b>                      | <b>311</b>   | <b>631</b>   |

### 2. Expenditure

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2023<br>£000 | Total<br>2022<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |                       |
| Administrative expenses                           | -                       | 9                        | 9                     | 8                     |
| <b>Cost of raising funds</b>                      | -                       | 9                        | 9                     | 8                     |
| <b>Charitable expenditure</b>                     |                         |                          |                       |                       |
| Grant to The Guide Dogs for the Blind Association | 302                     | -                        | 302                   | 623                   |
| <b>Total Expenditure</b>                          | <b>302</b>              | <b>9</b>                 | <b>311</b>            | <b>631</b>            |

Support costs in Blind Children UK are governance costs and allocated directly to 'raising funds' in 2022 and 2023 as this is the key activity.

#### Prior year comparatives:

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2022<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |
| Donor based fundraising                           | -                       | 8                        | 8                     |
| <b>Cost of raising funds</b>                      | -                       | 8                        | 8                     |
| <b>Charitable expenditure</b>                     |                         |                          |                       |
| Grant to The Guide Dogs for the Blind Association | 623                     | -                        | 623                   |
| <b>Total Expenditure</b>                          | <b>623</b>              | <b>8</b>                 | <b>631</b>            |

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2023

### 2. Expenditure (continued)

Expenditure includes:

|                                                                          | 2023<br>£000 | 2022<br>£000 |
|--------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the charitable company's auditor for:<br>Statutory Audit | 7            | 7            |

### 3. Trustee and employees

The Trustees and persons connected with them have not received, obtained or waived any remuneration or other financial benefits for the year directly or indirectly from Blind Children UK (2022: £nil). There were no travelling and subsistence expenses reimbursed in respect of 2 trustees who were in post during 2023 (2022: nil).

In 2023 and 2022 all charitable services are delivered by Guide Dogs and no management recharge is applicable.

Key management personnel are all employees of Guide Dogs and their remuneration is disclosed in that charity's Annual Report and Financial Statements. No amounts are recharged to Blind Children UK for services on the grounds of immateriality.

### 4. Debtors

|                  | 2023<br>£000 | 2022<br>£000 |
|------------------|--------------|--------------|
| Legacies         | 169          | 246          |
| Gift Aid debtors | 13           | 3            |
| Total debtors    | 182          | 249          |

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

|                            | 2023<br>£000 | 2022<br>£000 |
|----------------------------|--------------|--------------|
| Accruals                   | 1            | 7            |
| Amounts owed to Guide Dogs | 507          | 265          |
| Total creditors            | 508          | 272          |

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2023

### 6. Fund balances

|                    | At<br>1 January<br>2023<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2023<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 311            | (311)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>311</b>     | <b>(311)</b>        | <b>298</b>                        |

|                    | At<br>1 January<br>2022<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2022<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 631            | (631)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>631</b>     | <b>(631)</b>        | <b>298</b>                        |

### Analysis of net assets between funds

|                              | 2023<br>General<br>Funds<br>£000 | 2023<br>Total<br>£000 | 2022<br>General<br>Funds<br>£000 | 2022<br>Total<br>£000 |
|------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|
| Bank balances                | 624                              | 624                   | 321                              | 321                   |
| Other Assets and Liabilities | (326)                            | (326)                 | (23)                             | (23)                  |
| <b>Total net assets</b>      | <b>298</b>                       | <b>298</b>            | <b>298</b>                       | <b>298</b>            |

### 7. Notes to statement of cash flow

#### Reconciliation of net income to net cash flow generated from/(used in) operating activities

|                                                            | 2023<br>£000 | 2022<br>£000 |
|------------------------------------------------------------|--------------|--------------|
| Decrease/(increase) in debtors                             | 67           | (184)        |
| Increase in creditors                                      | 236          | 32           |
| <b>Net cash inflow/(outflow) from operating activities</b> | <b>303</b>   | <b>(152)</b> |

## **Blind Children UK**

### **Notes to the financial statements for the year ended 31 December 2023**

#### **8. Subsidiary company**

Blind Children UK owns the whole of the issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements. Its registered office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG.

The charitable company has taken advantage of the exemptions allowed by FRS 102 not to disclose transactions with related party undertakings which are wholly owned by the group.

#### **9. Ultimate Parent Undertaking**

The charitable company's ultimate parent undertaking and controlling party is The Guide Dogs for the Blind Association (Guide Dogs), which is a charitable company registered in England and Wales. Guide Dogs has the ability to appoint or remove Blind Children UK trustees as it is a member of the charitable company.

Guide Dogs is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of these financial statements can be obtained from Hillfields, Burghfield Common, Berkshire, RG7 3YG or [www.guidedogs.org.uk](http://www.guidedogs.org.uk). (Company Registered in England and Wales number 291646. Registered charity in England and Wales number 209617, Scotland number SCO38979 and Isle of Man (1334). Registered Office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG).

Guide Dogs provides mobility and related services to people with a visual impairment.

**Blind Children UK****Notes to the financial statements for the year ended 31 December 2023****10. Comparative statement of financial activities 2022**

|                                                   | <b>Unrestricted<br/>Funds<br/>£000</b> | <b>Restricted<br/>Funds<br/>£000</b> | <b>Total<br/>2022<br/>£000</b> |
|---------------------------------------------------|----------------------------------------|--------------------------------------|--------------------------------|
| <b>Income from:</b>                               |                                        |                                      |                                |
| Donations and legacies                            | 626                                    | 5                                    | 631                            |
| <b>Total income</b>                               | <b>626</b>                             | <b>5</b>                             | <b>631</b>                     |
| <b>Expenditure on:</b>                            |                                        |                                      |                                |
| Raising funds                                     | (8)                                    | -                                    | (8)                            |
| <b>Charitable activities</b>                      |                                        |                                      |                                |
| Grant to The Guide Dogs for the Blind Association | (618)                                  | (5)                                  | (623)                          |
| <b>Total charitable expenditure</b>               | <b>(618)</b>                           | <b>(5)</b>                           | <b>(623)</b>                   |
| <b>Total expenditure</b>                          | <b>(626)</b>                           | <b>(5)</b>                           | <b>(631)</b>                   |
| <b>Net income for the year</b>                    | <b>-</b>                               | <b>-</b>                             | <b>-</b>                       |
| Fund balances at 1 January                        | 298                                    | -                                    | 298                            |
| <b>Fund balances at 31 December</b>               | <b>298</b>                             | <b>-</b>                             | <b>298</b>                     |

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# Accounts

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**Blind Children UK**  
**Report and Financial Statements**  
**for the year ended 31 December 2022**

Company limited by guarantee  
registered in England and Wales number 03133018  
registered charity in England and Wales number 1051607  
registered charity in Scotland number SC042089

## Blind Children UK

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## **Blind Children UK**

### **Letter from the Chairman**

Blind Children UK became a subsidiary of The Guide Dogs for the Blind Association (Guide Dogs) in 2013. Since January 2017, all the services previously offered by Blind Children UK have been provided by Guide Dogs and the income raised by Blind Children UK is given to Guide Dogs as a restricted grant for services for children and young people.

For children with a vision impairment and their families, early intervention is life-changing. We are proud to be the number one provider of services for children and young people with vision impairment in the UK.

#### **Support for families**

We continued to offer consistent and practical advice and support to children with sight loss, and their families. We also provided emotional guidance and our family days and annual family weekend give parents the chance to meet other families living with sight loss and to share experiences. They also help children with a vision impairment build their confidence and make lifelong friends.

#### **Buddy dogs**

We have had a successful year with our buddy dog service, which brings a canine friend into the lives of children with sight loss. These are dogs who, after starting their training, are not quite suited to being a guide dog but can enormously help a child's self-confidence, wellbeing and improve relationships. We created 52 new buddy dog partnerships in 2022.

#### **Tech for All**

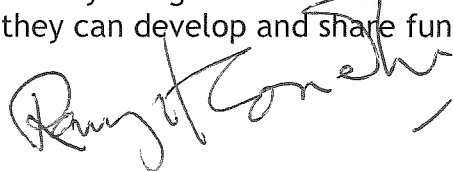
We know assistive technology can make a huge difference to children with a vision impairment, helping their learning, creativity and confidence. Following the successful pilot of our Tech for All initiative, we were able to offer another 2,500 iPads to children and young people with a vision impairment. We also worked in partnership with Apple to expand our Tech for All learning programme, helping families make the most of their iPad, including information on accessibility features and advice on apps that can be helpful for young people with a vision impairment.

We asked the parents or guardians of children who had received our iPads to complete a survey so we could evaluate the impact of our Tech for All scheme. The results were overwhelmingly positive, showing the initiative is really changing lives. The 2022 data showed a statistically significant positive impact across the measures of autonomy, openness, and sociability in the four months after the families received the devices.

## Blind Children UK

### Letter from the Chairman

I am proud to succeed Clare Black as Chairman and would like to extend my thanks to her for the wonderful way in which she ensured that services for children and young people remained at the forefront of our minds. We will continue to support services specifically designed to enable children with a visual impairment to play and learn so they can develop and share fun moments with their families and friends.

A handwritten signature in black ink, appearing to read 'Ranjit Sondhi', with a stylized flourish at the end.

Ranjit Sondhi  
Chairman  
4 July 2023

# Blind Children UK

## Strategic Report for the year ended 31 December 2022

### A range of services to help children and their families every step of the way

Every day, four children in the UK are registered blind or partially sighted. In 2022 Blind Children UK provided a range of services to give them the skills, confidence and support to enable them to enjoy their childhood and reach their potential; this service is provided on behalf of Blind Children UK by Guide Dogs for the Blind Association (Guide Dogs).

Blind Children UK collects donations for the assistance of blind and partially sighted children. This income is granted to Guide Dogs with a restriction to children's services. In 2022, this amounted to £623,000 (2021: £520,000).

### Financial review

#### Overview

In 2022, funds raised by Blind Children UK were granted to Guide Dogs to use in a restricted manner on children's services.

#### Income

Income in 2022 totalled £631,000 (2021: £534,000), an increase of £97,000 on 2021. The increase was mostly due to additional legacy income.

In 2022 Blind Children UK did not engage in any proactive fundraising.

A summary of Blind Children UK's income streams is below:

#### Income

|                   | 2022<br>£000 | 2021<br>£000 |
|-------------------|--------------|--------------|
| Individual Giving | 300          | 325          |
| Legacies          | 331          | 209          |
| Total             | <u>631</u>   | <u>534</u>   |

#### Expenditure

|                     | 2022<br>£000 | 2021<br>£000 |
|---------------------|--------------|--------------|
| Grant to Guide Dogs | 623          | 520          |
| Governance costs    | 8            | 14           |
| Total               | <u>631</u>   | <u>534</u>   |

#### Net income

Overall, net income is a surplus of £nil (2021: £nil).

# **Blind Children UK**

## **Strategic Report for the year ended 31 December 2022**

### **Funds**

The level of reserves has been maintained in 2022 as Blind Children UK decided to grant its 2022 net income to Guide Dogs. It is likely that the organisation will continue to receive income for a number of years and, if so, this will be granted to Guide Dogs on a restricted basis to support children's services.

Restricted funds at the end of 2022 are £nil (2021: £nil).

### **Financial reserves policy**

Blind Children UK hold cash reserves to meet any known future liabilities as they fall due. As any net income collected by the charitable company is passed over to Guide Dogs to facilitate the provision of services, and the charitable company has no employees or outstanding liabilities, the reserve has remained unchanged at £298,000 (2021: £298,000).

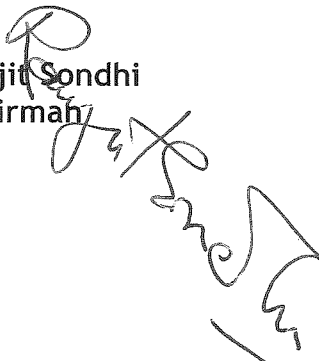
### **Going concern**

The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the charitable company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

### **Risk management and internal control**

The Trustees consider the principal risk to be the proper use of the charitable funds donated to Guide Dogs. These risks are incorporated into the risk framework of Guide Dogs which is reviewed by the Board of Trustees of Guide Dogs at least four times a year to ensure effective and efficient systems have been established to manage these risks. The Trustees are satisfied that the arrangements for managing these risks, combined with the continual review of internal controls and the reserves policy, will ensure that sufficient resources are available to maintain services for the foreseeable future.

This report was approved by the Board of Trustees on 4 July 2023 and signed on its behalf by:

  
Ranjit Sondhi  
Chairman

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2022 (incorporating the Directors' Report)**

The Board of Trustees of Blind Children UK presents its Report and audited Financial Statements for the year ended 31 December 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Corporate information**

Blind Children UK is a registered charity (number 1051607 in England and Wales and number SC042089 in Scotland) and was incorporated as a company limited by guarantee (registered in England and Wales number 03133018) on 1 December 1995. Its Central Office which is also its Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire, RG7 3YG.

Blind Children UK is governed by its Articles of Association, which were last amended on 23 May 2014.

Blind Children UK is a charitable company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up each member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) towards the costs of dissolution and liabilities of the Association.

Third party indemnity insurance for the Directors of the Company is covered by a policy for directors' and officers' insurance held centrally by Guide Dogs covering all companies in the group.

#### **Public benefit**

The Board has paid due regard to the public benefit guidance published by the Charity Commission.

The objects and aims of Blind Children UK fall within the subsection of the Charities Act 2011 related to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No person who is blind or partially sighted is prohibited from applying for assistance from the services provided by Guide Dogs on the grounds of financial circumstances.

#### **Relationship with Guide Dogs**

During 2022, Blind Children UK continued to receive donations for supporting services to blind and partially sighted children. These funds were passed to Guide Dogs to support their children's services, in the form of a restricted grant.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2022 (incorporating the Directors' Report)**

#### **Members of the Board**

The members of the Board throughout the year and as at 4 July 2023, who are both Directors of the company and Trustees of the charity (the 'Trustees'), were as follows:

Clare Black BSc (Hons) - Chairman - resigned 20 September 2022

Ranjit Sondhi- Chairman - appointed 20 September 2022

Catherine M Crofts Bsc, CIM, CAM

The Trustees are elected by the members of Blind Children UK or appointed by the Board to fill any vacancies arising during the year. Recruitment takes place through Guide Dog's Nominations Committee, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charitable company. Diverse applications are actively sought, particularly from people with a visual impairment.

Guide Dogs as sole member appoints Trustees to serve a three-year term of office before retiring and are eligible to stand for re-election for a maximum of two further three-year terms of office. Exceptionally, a fourth and final term may be served if there is a specific need, agreed by the Board.

On appointment, all new Trustees have personalised induction programmes. These are designed to cover the main operational framework of the charitable company, including its finances, future plans and objectives. New Trustees are also encouraged to spend time with the front-line delivery service of Guide Dogs and are required to attend a staff and volunteer induction workshop, covering areas such as safeguarding. A review of trustee training requirements is undertaken annually, and appropriate training is undertaken to ensure the Trustees have the necessary skills and capabilities to guide and govern the Charity effectively.

The Trustees have overall responsibility for the activities of Blind Children UK, advised by the Chief Executive of Guide Dogs and Emma Foulds who was appointed Managing Director of Blind Children UK in April 2022.

The policy framework sets out the clear terms of reference for the committees and the Board receives regular reports on their activities. The Board has established a clear policy and procedures for dealing with conflicts and the authorisation thereof in accordance with Charity Commission guidelines.

Trustees of the Board and independent committee members do not receive any remuneration for their services to the charitable company.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2022 (incorporating the Directors' Report)**

#### **Trustees' responsibilities statement**

The Trustees (who are also Directors of Blind Children UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that period. 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.
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

# **Blind Children UK**

## **Report of the Board of Trustees for the year ended 31 December 2022 (incorporating the Directors' Report)**

### **Management**

The Executive Directors of Guide Dogs are responsible for the day-to-day management of Blind Children UK, acting under delegated authority given to them by the Board of Trustees of Blind Children UK. The Executive Directors as at 4 July 2023 were:

Tom Wright, Chief Executive  
Emma Foulds, Managing Director of Blind Children UK  
Deborah Bourne - Fundraising and Commercial Director  
Vijay Doshi - Chief Finance Officer (from June 2022 to May 2023)  
Kathryn Ward - People Director  
Peter Osborne - Chief Operations Officer

The arrangements for setting the pay and remuneration for these personnel and their total remuneration are detailed in the Report and Financial Statements of Guide Dogs. No recharge is made for their services to Blind Children UK.

### **Related parties**

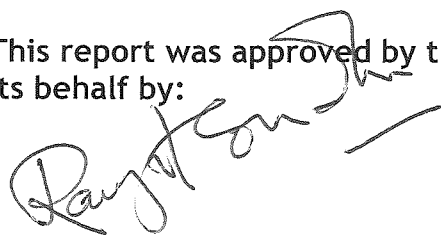
Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

### **Auditor**

Deloitte's appointment as external auditor of the Company expired during the year following their conclusion of the audit of the Company's accounts for the year ended 31 December 2021. As a result of the audit tender carried out by Guide Dogs in 2022, BDO LLP have been appointed as the Auditor of the Company by way of ordinary resolution of the Board of Trustees in accordance with section 485 of the Companies Act 2006.

In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of BDO LLP as auditor of the charitable company.

This report was approved by the Board of Trustees on 4 July 2023 and signed on its behalf by:



**Ranjit Sondhi**  
Chairman

## **Blind Children UK Principal Advisors**

### **Auditor**

BDO LLP  
55 Baker Street  
London  
W1U 7EU

### **Bankers**

Barclays Bank Plc  
Thames Valley Corporate  
Wytham Court  
11 West Way  
Oxford  
OX2 0JB

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# Independent Auditor's report to the Members and Trustees of Blind Children UK

## OPINION ON THE FINANCIAL STATEMENTS

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022 and of its incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Blind Children UK ("the Charitable Company") for the year ended 31 December 2022 which comprise the statement of financial activities including an income and expenditure account, statement of financial position, the statement of cash flow and notes to the financial statements, including a summary of 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).

## 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Independence*

We remain independent of the Charitable Company in accordance with the ethical requirements 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.

## CONCLUSIONS RELATED 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 Charitable Company'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.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **OTHER COMPANIES ACT 2006 REPORTING**

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic Report or the Trustees' Report.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper and 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 Directors' 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 Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 determines 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 Charitable Company'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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

# Independent Auditor's report to the Members and Trustees of Blind Children UK

## *Extent to which the audit was capable of detecting irregularities, including fraud*

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:

### *Non-compliance with laws and regulations*

Based on:

- Our understanding of the and the sector in which it operates;
- Discussion with management, the Audit and Risk committee and those charged with governance;
- Obtaining and understanding of the Charitable Company's policies and procedures regarding compliance with laws and regulations; and

The Charitable Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be Charities Act in the UK, UK GAAP, UK tax legislation, the Charity Commission and the Office of the Scottish Charity Regulator.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Involvement of tax specialists in the audit; and
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance;
- Obtaining an understanding of the Charitable Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

## Independent Auditor's report to the Members and Trustees of Blind Children UK

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation; and  
Assessing significant estimates made by management for bias, including; assumptions used within the accrued legacy income; and allocation of support costs.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### 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, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Fiona Condron (Senior Statutory Auditor)  
For and on behalf of BDO LLP, statutory auditor  
London, UK

06 July 2023

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**Blind Children UK**  
**Statement of Financial Activities**  
**Incorporating Income and Expenditure Account**  
**For the year ended 31 December 2022**

|                                                   | Notes | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2022<br>£000 | Total<br>2021<br>£000 |
|---------------------------------------------------|-------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                               |       |                               |                             |                       |                       |
| Donations and legacies                            |       | 626                           | 5                           | 631                   | 534                   |
| <b>Total income</b>                               | 1     | 626                           | 5                           | 631                   | 534                   |
| <b>Expenditure on:</b>                            |       |                               |                             |                       |                       |
| Raising funds                                     |       | (8)                           | -                           | (8)                   | (14)                  |
| <b>Charitable activities</b>                      |       |                               |                             |                       |                       |
| Grant to The Guide Dogs for the Blind Association |       | (618)                         | (5)                         | (623)                 | (520)                 |
| <b>Total charitable expenditure</b>               |       | (618)                         | (5)                         | (623)                 | (520)                 |
| <b>Total expenditure</b>                          | 2     | (626)                         | (5)                         | (631)                 | (534)                 |
| <b>Net income for the year</b>                    |       | -                             | -                           | -                     | -                     |
| Fund balances at 1 January                        |       | 298                           | -                           | 298                   | 298                   |
| <b>Fund balances at 31 December</b>               |       | 298                           | -                           | 298                   | 298                   |

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derives from continuing activities in the current and prior year.

See note 10 for comparative Statement of Financial Activities analysed by funds.

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

**Blind Children UK**  
**Statement of financial position as at 31 December 2022**

|                                              | Notes | 2022<br>£000 | 2021<br>£000 |
|----------------------------------------------|-------|--------------|--------------|
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 248          | 65           |
| Cash at bank and in hand                     |       | 321          | 473          |
| <b>Total current assets</b>                  |       | <b>570</b>   | <b>538</b>   |
| <b>Creditors</b>                             |       |              |              |
| Amounts falling due within one year          | 5     | (272)        | (240)        |
| <b>Total assets less current liabilities</b> |       | <b>298</b>   | <b>298</b>   |
| <b>Net assets</b>                            |       | <b>298</b>   | <b>298</b>   |
| <b>Funds</b>                                 |       |              |              |
| Unrestricted funds                           |       | 298          | 298          |
| <b>Total funds</b>                           | 6     | <b>298</b>   | <b>298</b>   |

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

The Financial Statements of Blind Children UK (registered company number 03133018) were approved and authorised for issue by the Board of Trustees on 4 July 2023 and signed on its behalf by



Trustee  
Ranjit Sondhi

**Blind Children UK**  
**Statement of cash flow at 31 December 2022**

|                                                             | Notes | 2022<br>£000 | 2021<br>£000 |
|-------------------------------------------------------------|-------|--------------|--------------|
| <b>Cash flows from operating activities</b>                 |       |              |              |
| Net cash (used in)/provided by operating activities         | 7     | <u>(151)</u> | <u>367</u>   |
| Change in cash and cash equivalents in the reporting period |       | <u>(151)</u> | <u>367</u>   |
| Cash and cash equivalents at 1 January                      |       | 473          | 106          |
| (Decrease)/Increase in the year                             |       | <u>(152)</u> | <u>367</u>   |
| Cash and cash equivalents at 31 December                    |       | <u>321</u>   | <u>473</u>   |

The accounting policies and notes on pages 18 to 25 form part of these financial statements.

## Accounting Policies

### Company and charitable status

Blind Children UK, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having share capital. There are currently 2 trustees who are also the members of the charitable company. In the event of winding up each member is required to contribute a sum not exceeding £1. Blind Children UK is a registered charity. The registered office and charity registration numbers are given on page 5.

### Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are as follows:

#### **a. Basis of preparation**

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities (SORP 2019)” applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2019; the Companies Act 2006; and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006, as amended. Blind Children UK is a public benefit entity.

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK’s parent undertaking, The Guide Dogs for the Blind Association (Guide Dogs), prepares consolidated financial statements.

#### **b. Preparation of the accounts on a going concern basis**

Blind Children UK will continue to receive income from donations and legacies and will grant this income to Guide Dogs to fund services to support blind and partially sighted children. The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

#### **c. Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- i) Donation income is accounted for on a receivable basis.
- ii) Legacy income: Pecuniary legacies are accounted for when notification of the legacy is received, normally after grant of probate, unless there is any evidence that there are insufficient assets in the estate to pay the legacy or the legacy is contested. Residuary legacies are accounted for when notification of the legacy is received, normally after grant of probate

## Accounting Policies

providing the amount can be reliably ascertained and that ultimate receipt is probable. See also Sources of estimation uncertainty. Where part or all of a legacy is contested, the disputed amount is not recognised as income.

Residuary legacies with a life interest are not recognised as income until the beneficial title has passed to the Charity absolutely.

### **d. Expenditure**

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

### **e. Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **f. Fund accounting**

Restricted funds are those which must be applied in accordance with the purpose specified by the donor. Expenditure relating to these purposes is therefore charged directly to the relevant fund.

The unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Such funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Transfers of funds from general unrestricted funds to designated funds are approved by the Trustees. Further details of each fund are disclosed in Note 6. Blind Children UK has no specific designated funds.

### **g. Taxation**

Blind Children UK, as a registered charity, is exempt from corporation tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation of the Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

## Accounting Policies

### **h. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There is one key accounting estimate as follows:

Accrued legacy income (see note 4): The accrued legacy income amounts to £245,000 at 31 December 2022 (£56,000 at 31 December 2021). The legacy income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. The critical judgement involved in the recognition of legacy income is around whether the recognition criteria are met. The key sources of estimation uncertainty are in relation to the value of the legacy, and the legal fees and other liabilities, which are estimated based on the best information available at the balance sheet date. Due to the uncertainty associated with such items, there is a possibility that, on conclusion of open matters at a future date, the final outcome may differ significantly.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2022

### 1. Income

|                                          | 2022<br>£000 | 2021<br>£000 |
|------------------------------------------|--------------|--------------|
| <b>Income from:</b>                      |              |              |
| <b>Donations and legacies</b>            |              |              |
| Donations                                | 300          | 325          |
| Legacies                                 | 331          | 209          |
| Total income from donations and legacies | 631          | 534          |
| <b>Total income</b>                      | <b>631</b>   | <b>534</b>   |

### 2. Expenditure

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2022<br>£000 | Total<br>2021<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |                       |
| Administrative expenses                           | -                       | 8                        | 8                     | 14                    |
| <b>Cost of raising funds</b>                      | -                       | 8                        | 8                     | 14                    |
| <b>Charitable expenditure</b>                     |                         |                          |                       |                       |
| Grant to The Guide Dogs for the Blind Association | 623                     | -                        | 623                   | 520                   |
| <b>Total Expenditure</b>                          | <b>623</b>              | <b>8</b>                 | <b>631</b>            | <b>534</b>            |

Support costs in Blind Children UK are governance costs and allocated directly to 'raising funds' in 2021 and 2022 as this is the key activity.

#### Prior year comparatives:

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2021<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |
| Donor based fundraising                           | -                       | 14                       | 14                    |
| <b>Cost of raising funds</b>                      | -                       | 14                       | 14                    |
| <b>Charitable expenditure</b>                     |                         |                          |                       |
| Grant to The Guide Dogs for the Blind Association | 520                     | -                        | 520                   |
| <b>Total Expenditure</b>                          | <b>520</b>              | <b>14</b>                | <b>534</b>            |

## Blind Children UK

### Notes to the financial statements for the year ended 31 December 2022

#### 2. Expenditure (continued)

Expenditure includes:

|                                                                          | 2022<br>£000 | 2021<br>£000 |
|--------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the charitable company's auditor for:<br>Statutory Audit | 7            | 6            |

#### 3. Trustee and employees

The Trustees and persons connected with them have not received, obtained or waived any remuneration or other financial benefits for the year directly or indirectly from Blind Children UK (2021: £nil). There were no travelling and subsistence expenses reimbursed in respect of 2 trustees who were in post during 2022 (2021: nil).

In 2022 and 2021 all charitable services are delivered by Guide Dogs and no management recharge is applicable.

Key management personnel are all employees of Guide Dogs and their remuneration is disclosed in that charity's Annual Report and Financial Statements. No amounts are recharged to Blind Children UK for services on the grounds of immateriality.

#### 4. Debtors

|                  | 2022<br>£000 | 2021<br>£000 |
|------------------|--------------|--------------|
| Legacies         | 245          | 56           |
| Gift Aid debtors | 3            | 9            |
| Total debtors    | 248          | 65           |

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

|                      | 2022<br>£000 | 2021<br>£000 |
|----------------------|--------------|--------------|
| Accruals             | 7            | 6            |
| Intercompany balance | 265          | 234          |
| Total creditors      | 272          | 240          |

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2022

### 6. Fund balances

|                    | At<br>1 January<br>2022<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2022<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 631            | (631)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>631</b>     | <b>(631)</b>        | <b>298</b>                        |

|                    | At<br>1 January<br>2021<br>£000 | Income<br>£000 | Expenditure<br>£000 | At 31<br>December<br>2021<br>£000 |
|--------------------|---------------------------------|----------------|---------------------|-----------------------------------|
| Unrestricted funds | 298                             | 534            | (534)               | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>534</b>     | <b>(534)</b>        | <b>298</b>                        |

### Analysis of net assets between funds

|                              | 2022<br>General<br>Funds<br>£000 | 2022<br>Total<br>£000 | 2021<br>General<br>Funds<br>£000 | 2021<br>Total<br>£000 |
|------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|
| Bank balances                | 321                              | 321                   | 473                              | 473                   |
| Other Assets and Liabilities | (23)                             | (23)                  | (175)                            | (175)                 |
| <b>Total net assets</b>      | <b>298</b>                       | <b>298</b>            | <b>298</b>                       | <b>298</b>            |

### 7. Notes to statement of cash flow

#### Reconciliation of net income to net cash flow from operating activities

|                                                            | 2022<br>£000 | 2021<br>£000 |
|------------------------------------------------------------|--------------|--------------|
| (Increase)/decrease in debtors                             | (230)        | 134          |
| Increase in creditors                                      | 79           | 233          |
| <b>Net cash (outflow)/inflow from operating activities</b> | <b>(151)</b> | <b>367</b>   |

## **Blind Children UK**

### **Notes to the financial statements for the year ended 31 December 2022**

#### **8. Subsidiary company**

Blind Children UK owns the whole of the issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements. Its registered office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG.

The charitable company has taken advantage of the exemptions allowed by FRS 102 not to disclose transactions with related party undertakings which are wholly owned by the group.

#### **9. Ultimate Parent Undertaking**

The charitable company's ultimate parent undertaking and controlling party is The Guide Dogs for the Blind Association (Guide Dogs), which is a charitable company registered in England and Wales. Guide Dogs has the ability to appoint or remove Blind Children UK trustees as it is a member of the charitable company.

Guide Dogs is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of these financial statements can be obtained from Hillfields, Burghfield Common, Berkshire, RG7 3YG or [www.guidedogs.org.uk](http://www.guidedogs.org.uk). (Company Registered in England and Wales number 291646. Registered charity in England and Wales number 209617, and Scotland number SC038979. Registered Office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG).

Guide Dogs provides mobility and related services to people with a visual impairment.

## Blind Children UK

### Notes to the financial statements for the year ended 31 December 2022

#### 10. Comparative statement of financial activities 2021

|                                                   | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2021<br>£000 |
|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------|
| <b>Income from:</b>                               |                               |                             |                       |
| Donations and legacies                            | 534                           | -                           | 534                   |
| <b>Total income</b>                               | 534                           | -                           | 534                   |
| <b>Expenditure on:</b>                            |                               |                             |                       |
| Raising funds                                     | (14)                          | -                           | (14)                  |
| <b>Charitable activities</b>                      |                               |                             |                       |
| Grant to The Guide Dogs for the Blind Association | (520)                         | -                           | (520)                 |
| <b>Total charitable expenditure</b>               | (520)                         | -                           | (520)                 |
| <b>Total expenditure</b>                          | (534)                         | -                           | (534)                 |
| <b>Net income for the year</b>                    | -                             | -                           | -                     |
| Fund balances at 1 January                        | 298                           | -                           | 298                   |
| <b>Fund balances at 31 December</b>               | 298                           | -                           | 298                   |

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# Accounts

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# **Blind Children UK**

## **Report and Financial Statements**

### **for the year ended 31 December 2021**

**Company limited by guarantee**  
**registered in England and Wales number 03133018**  
**registered charity in England and Wales number 1051607**  
**registered charity in Scotland number SC042089**

# Blind Children UK

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## **Blind Children UK**

### **Letter from the Chairman**

Blind Children UK became a subsidiary of The Guide Dogs for the Blind Association (Guide Dogs) in 2013. Since January 2017, all the services previously offered by Blind Children UK have been provided by Guide Dogs and the income raised by Blind Children UK is given to Guide Dogs as a restricted grant for services for children and young people.

The need for these services has never been greater. There are 28,000 children (under 18) with sight loss in the UK and every day, around four more are registered blind or partially sighted. Guide Dogs is the UK's number one provider of services and the largest sole employer of specialists dedicated to helping children and young people with vision impairments. But our work only reaches approximately a small percent of the young visually impaired community today. We know we must reach more. We want every child and young person with sight loss to realise their full potential in life.

#### **Buddy dogs**

Our buddy dogs service, which brings a friendly, well-behaved dog into the lives of children with sight loss, has been a huge success. These are dogs that, after starting their training, are not quite suited to being a guide dog but make an ideal partner for a child, helping to improve their confidence and wellbeing. We matched 70 families with buddy dogs in 2021 (2020: 35).

#### **Tech for All**

Our digital services play a pivotal role in our strategy to reach more children with sight loss. We also know how vital assistive technology is to children with a vision impairment and, through our Tech for All pilot, provided families with 4,930 free digital devices.

Accessible technology helps children and young people with sight loss to connect socially and access educational materials at home, making a significant difference to their independence, wellbeing and quality of life. We expanded our current technology offer with a pilot digital service, Tech for All, in July 2021.

Tech for All encouraged families to apply for a free Apple iPad or iPhone for their visually impaired child, aged 3 to 18 years old. Each device was also accompanied by a programme of learning activities, created in collaboration with BT and Apple, including advice on staying safe online, educational topics and how to use apps such as iMovie and Books.

The pilot was originally set to provide 3,500 devices. However, due to demand, this was increased to 5,000. Of those applying, 77% were new to Guide Dogs, increasing our contact with children and young people eightfold. Of those we have spoken to, the majority have now accessed another service. This highlights how our digital services can be an excellent way of reaching more people and signposting them to other services.

## **Blind Children UK**

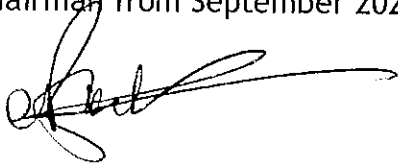
### **Letter from the Chairman**

#### **Supporting more children and young people**

80% of learning takes place using vision, so early intervention can be life changing. Many of our services for children and young people also went from strength to strength in 2021. My Life Skills, which sees our habilitation specialists help children learn and practise skills that are important for daily life, performed beyond expectations, while CustomEyes books doubled their target. Our Family and Education Support services are also thriving, exceeding, and hitting their targets respectively.

My Time to Play, which launched as a pilot in 2020 and provides fun and supportive group sessions for children aged four and under to develop a broad range of skills through play, continued to run as a virtual service. The first in-person sessions, led by our habilitation specialists, also started in September 2021.

I remain immensely proud to be Chairman of Blind Children UK, especially in what has been an incredibly challenging year following our return to providing face to face services following the United Kingdom's emergence from the Covid-19 pandemic. I would like to extend my sincere thanks to everyone who has overcome obstacle after obstacle to continue supporting us in 2021. This will be my final report as I retire from the Board in September; Ranjit Sondhi will succeed me as Chairman from September 2022.



Clare E Black  
Chairman  
5 July 2022

# Blind Children UK

## Strategic report for the year ended 31 December 2021

### A range of services to help children and their families every step of the way

Every day, four children in the UK are registered blind or partially sighted. In 2021 Blind Children UK provided a range of services to give them the skills, confidence and support to enable them to enjoy their childhood and reach their potential; this service is provided on behalf of Blind Children UK by Guide Dogs for the Blind (Guide Dogs).

Blind Children UK collects donations for the assistance of blind and partially sighted children. This income is granted to Guide Dogs with a restriction to children's services. In 2021, this amounted to £520,000 (2020: £361,000).

For more information on how the income gifted to Guide Dogs was spent, please refer to Guide Dogs Report and Financial Statements 2021.

### Financial review

#### Overview

In 2021, funds raised by Blind Children UK were granted to Guide Dogs to use in a restricted manner on children's services.

#### Income

Income in 2021 totalled £534,000 (2020: £372,000), an increase of £148,000 on 2020. The primary reason for this increase was due to legacy income.

In 2021 BCUK did not engage in any proactive fundraising.

A summary of Blind Children UK's income streams is below:

#### Income

|                   | 2021<br>£000 | 2020<br>£000 |
|-------------------|--------------|--------------|
| Individual Giving | 325          | 363          |
| Legacies          | 209          | 9            |
| Total             | <u>534</u>   | <u>372</u>   |

#### Expenditure

|                     | 2021<br>£000 | 2020<br>£000 |
|---------------------|--------------|--------------|
| Grant to Guide Dogs | 520          | 361          |
| Governance costs    | 14           | 11           |
| Total               | <u>534</u>   | <u>372</u>   |

# **Blind Children UK**

## **Strategic report for the year ended 31 December 2021**

### **Net income**

Overall, net income is a surplus of £nil (2020: £nil).

### **Funds**

The level of reserves has been maintained in 2021 as Blind Children UK decided to grant 2021 net income to Guide Dogs. It is likely that the organisation will continue to receive income for a number of years and, if so, this will be granted to Guide Dogs on a restricted basis to support children's services.

Restricted funds at the end of 2021 are £nil (2020: £nil).

### **Financial reserves policy**

Blind Children UK hold a cash reserve to meet any known future liabilities as they fall due. As any net income collected by the charitable company is passed over to Guide Dogs to facilitate the provision of services, and the charitable company has no employees or outstanding liabilities, the reserve has continued to be held at £298,000 (2020: £298,000).

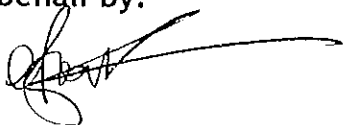
### **Going concern**

The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the charitable company has no employees, negligible liabilities and future expenditure, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

### **Risk management and internal control**

The Trustees consider the principal risk to be the proper use of the charitable funds donated to Guide Dogs. These risks are incorporated into the risk framework of Guide Dogs which is reviewed by the Board of Trustees of Guide Dogs at least four times a year to ensure effective and efficient systems have been established to manage these risks. The Trustees are satisfied that the arrangements for managing these risks, combined with the continual review of internal controls and the reserves policy, will ensure that sufficient resources are available to maintain services for the foreseeable future.

**This report was approved by the Board of Trustees on 5 July 2022 and signed on its behalf by:**



**Clare E Black**  
**Chairman**

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2021 (incorporating the Directors' Report)**

The Board of Trustees of Blind Children UK presents its Report and audited Financial Statements for the year ended 31 December 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Corporate information**

Blind Children UK is a registered charity (number 1051607 in England and Wales and number SC042089 in Scotland) and was incorporated as a company limited by guarantee (registered in England and Wales number 03133018 on 1 December 1995). Its Central Office which is also its Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire, RG7 3YG.

Blind Children UK is governed by its Articles of Association, which were last amended on 23 May 2014.

Blind Children UK is a charitable company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up each member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) towards the costs of dissolution and liabilities of the Association.

Third party indemnity insurance for the Directors of the Company is covered by a policy for directors and officers insurance held centrally by Guide Dogs covering all companies in the group.

#### **Public benefit**

The Board has paid due regard to the public benefit guidance published by the Charity Commission.

The objects and aims of Blind Children UK fall within the subsection of the Charities Act 2011 related to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No person who is blind or partially sighted is prohibited from applying for assistance from the services provided by Blind Children UK or Guide Dogs on the grounds of financial circumstances.

#### **Relationship with Guide Dogs**

During 2021, Blind Children UK continued to receive donations for supporting services to blind and partially sighted children. These funds were passed Guide Dogs to support their children's services, in the form of a restricted grant.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2021 (incorporating the Directors' Report)**

#### **Members of the Board**

The members of the Board throughout the year and as at 5 July 2022, who are both Directors of the company and Trustees of the charity (the 'Trustees'), were as follows:

Clare Black BSc (Hons) - Chairman

Dr Michael L Nussbaum BSc, PhD, Honorary Doctor of the Open University- retired 14 September 2021

Catherine M Crofts Bsc, CIM, CAM - appointed 7 July 2021

Ranjit Sondhi - appointed 7 July 2021

The Trustees are elected by the members of Blind Children UK or appointed by the Board to fill any vacancies arising during the year. Recruitment takes place through Guide Dog's Nominations Committee, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charitable company. Diverse applications are actively sought, particularly from people with a visual impairment.

Guide Dogs as sole member appoints Trustees to serve a three-year term of office before retiring and are eligible to stand for re-election for a maximum of two further three-year terms of office. Exceptionally, a fourth and final term may be served if there is a specific need, agreed by the Board. Both Clare Black and Michael Nussbaum were Trustees for the National Children's Society for the Blind before the charity was acquired by Guide Dogs; their period of tenure commenced in May 2013 when the charity became a subsidiary of Guide Dogs.

On appointment, all new Trustees have personalised induction programmes. These are designed to cover the main operational framework of the charitable company, including its finances, future plans and objectives. New Trustees are also encouraged to spend time with our front-line service delivery staff and are required to attend a staff and volunteer induction workshop, covering areas such as safeguarding. A review of trustee training requirements is undertaken annually, and appropriate training is undertaken to ensure the Trustees have the necessary skills and capabilities to guide and govern the Charity effectively.

The Trustees have overall responsibility for the activities of Blind Children UK, advised by the Chief Executive of Guide Dogs and Emma Foulds who was appointed Managing Director of Blind Children UK in April 2022.

The policy framework sets out the clear terms of reference for the committees and the Board receives regular reports on their activities. The Board has established a clear policy and procedures for dealing with conflicts and the authorisation thereof in accordance with Charity Commission guidelines.

Trustees of the Board and independent committee members do not receive any remuneration for their services to the charitable company.

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2021 (incorporating the Directors' Report)**

#### **Trustees' responsibilities statement**

The Trustees (who are also Directors of Blind Children UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company, for that period. 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.
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

**Blind Children UK**  
**Report of the Board of Trustees for the year ended 31 December**  
**2021 (incorporating the Directors' Report)**

**Management**

The Executive Directors of Guide Dogs are responsible for the day-to-day management of Blind Children UK, acting under delegated authority given to them by the Board of Trustees of Blind Children UK. The Executive Directors as at 5 July 2022 were:

Tom Wright, Chief Executive  
Emma Foulds, Managing Director of Blind Children UK  
Deborah Bourne - Fundraising and Commercial Director  
Vijay Doshi - Chief Finance Officer  
Kathryn Ward - People Director  
Peter Osborne - Chief Operations Officer

The arrangements for setting the pay and remuneration for these personnel and their total remuneration are detailed in the Report and Financial Statements of Guide Dogs. No recharge is made for their services to Blind Children UK.

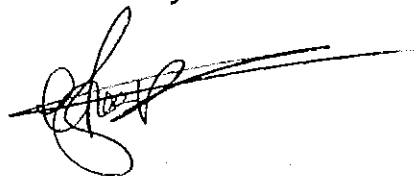
**Related parties**

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

**Re-appointment of Auditor**

In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of Deloitte LLP as auditor of the charitable company.

This report was approved by the Board of Trustees on 5 July 2022 and signed on its behalf by:



**Clare E Black**  
**Chairman**

## **Blind Children UK Principal Advisors**

### **Auditor**

Deloitte LLP  
3 Victoria Square  
Victoria Street  
St Albans AL1 3TF  
United Kingdom

### **Bankers**

Barclays Bank Plc  
Thames Valley Corporate  
Wytham Court  
11 West Way  
Oxford  
OX2 0JB

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **OPINION**

In our opinion the financial statements of Blind Children UK (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

We have audited the financial statements which comprise:

- statement of financial activities incorporating an income and expenditure account
- the statement of financial position;
- the statement of cash flow;
- the statement of accounting policies; and
- the related notes 1 to 10.

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).

### **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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (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.

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **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 charitable company'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 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.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company 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 charitable company'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.

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD**

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.

We considered the nature of the charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included Charities and Trustee Investment (Scotland) Act, UK Companies Act and pensions legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, Scottish Charity Regulator (OSCR) regulations and Fundraising regulations.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

We discussed among the audit engagement team the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

- Risk of fraud in revenue recognition is a presumed risk under International Auditing Standards. We focused on this risk more specifically on accrued legacy income as the income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. This is subject to judgement around whether and when the recognition criteria are met.
- We tested a sample of accrued legacy income recognised and the treatment to the supporting legacy notifications and have assessed the judgements and estimates made by management in the recognition of this balance. In performing this, we tested that these have been accounted for in accordance with the Charities SORP (2019).

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports, and reviewing correspondence with HMRC, OSCR and Charity Commission.

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

### **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared 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.

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

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

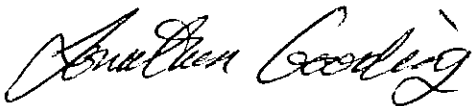
- adequate and proper accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require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

We have nothing to report in respect of these matters.

# Independent Auditor's report to the Members and Trustees of Blind Children UK

## 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 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Gooding (Senior statutory auditor)  
For and on behalf of Deloitte LLP  
Statutory Auditor  
St. Albans, United Kingdom  
6 July 2022

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Blind Children UK**  
**Statement of financial activities**  
**Incorporating income and expenditure account**  
**For the year ended 31 December 2021**

|                                                      | Notes | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2021<br>£000 | Total<br>2020<br>£000 |
|------------------------------------------------------|-------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                                  |       |                               |                             |                       |                       |
| Donations and legacies                               |       | 534                           | -                           | 534                   | 372                   |
| <b>Total income</b>                                  | 1     | 534                           | -                           | 534                   | 372                   |
| <b>Expenditure on:</b>                               |       |                               |                             |                       |                       |
| Raising funds                                        |       | (14)                          | -                           | (14)                  | (11)                  |
| <b>Charitable activities</b>                         |       |                               |                             |                       |                       |
| Grant to The Guide Dogs for<br>the Blind Association |       | (520)                         | -                           | (520)                 | (361)                 |
| <b>Total charitable expenditure</b>                  |       | (520)                         | -                           | (520)                 | (361)                 |
| <b>Total expenditure</b>                             | 2     | (534)                         | -                           | (534)                 | (372)                 |
| <b>Net income for the year</b>                       |       | -                             | -                           | -                     | -                     |
| Fund balances at 1 January                           |       | 298                           | -                           | 298                   | 298                   |
| <b>Fund balances at 31<br/>December</b>              |       | 298                           | -                           | 298                   | 298                   |

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derives from continuing activities.

See note 10 for comparative Statement of Financial Activities analysed by funds.

The accounting policies and notes on pages 19 to 26 form part of these financial statements.

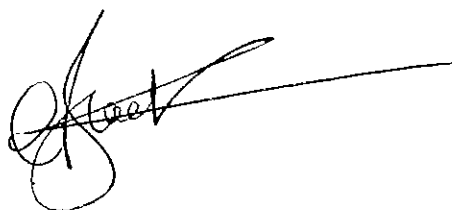
# Blind Children UK

## Statement of financial position as at 31 December 2021

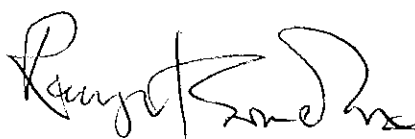
|                                              | Notes | 2021<br>£000 | 2020<br>£000 |
|----------------------------------------------|-------|--------------|--------------|
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 65           | 199          |
| Cash at bank and in hand                     |       | 473          | 106          |
| <b>Total current assets</b>                  |       | <b>538</b>   | <b>305</b>   |
| <b>Creditors</b>                             |       |              |              |
| Amounts falling due within one year          | 5     | (240)        | (7)          |
| <b>Total assets less current liabilities</b> |       | <b>298</b>   | <b>298</b>   |
| <b>Net assets</b>                            |       | <b>298</b>   | <b>298</b>   |
| <b>Funds</b>                                 |       |              |              |
| Unrestricted funds                           |       | 298          | 298          |
| <b>Total funds</b>                           | 6     | <b>298</b>   | <b>298</b>   |

The accounting policies and notes on pages 19 to 26 form part of these financial statements.

The Financial Statements of Blind Children UK (registered company number 03133018) were approved and authorised for issue by the Board of Trustees on 5 July 2022 and signed on its behalf by



Trustee  
Clare E Black



Trustee  
Ranjit Sondhi

**Blind Children UK**  
**Statement of cash flow at 31 December 2021**

|                                                             | Notes | 2021<br>£000 | 2020<br>£000 |
|-------------------------------------------------------------|-------|--------------|--------------|
| <b>Cash flows from operating activities</b>                 |       |              |              |
| Net cash provided by operating activities                   | 7     | <u>367</u>   | <u>(113)</u> |
| Change in cash and cash equivalents in the reporting period |       | <u>367</u>   | <u>113</u>   |
| Cash and cash equivalents at 1 January                      |       | 106          | 219          |
| Increase in the year                                        |       | <u>367</u>   | <u>(113)</u> |
| Cash and cash equivalents at 31 December                    |       | <u>473</u>   | <u>106</u>   |

The accounting policies and notes on pages 19 to 26 form part of these financial statements.

# Accounting Policies

## Company and charitable status

Blind Children UK, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having share capital. There are currently 2 trustees who are also the members of the charitable company. Each member has undertaken to contribute the assets in the event of winding up a sum not exceeding £1. Blind Children UK is a registered charity. The registered office and charity registration numbers are given on page 4.

The principal accounting policies adopted in the preparation of these financial statements are as follows:

### **a. Basis of preparation**

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2019; and the Companies Act 2006. Blind Children UK is a public benefit entity.

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, The Guide Dogs for the Blind Association (Guide Dogs), prepares consolidated financial statements.

### **b. Preparation of the accounts on a going concern basis**

Blind Children UK will continue to receive income from donations and legacies, and will grant this income to fund services to support blind and partially sighted children. The Trustees conclude that the charitable company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the company has no employees, negligible liabilities and future expenditure, has received a letter of support from its parent undertaking Guide Dogs, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

### **c. Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- i) Donation income is accounted for on a receivable basis.
- ii) Legacy income is accounted for when notification of the legacy is received, generally after grant of probate, providing the amount can be reliably ascertained and that ultimate receipt is probable.

## Accounting Policies

### **d. Expenditure**

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

### **e. Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **f. Fund accounting**

Restricted funds are those which must be applied in accordance with the purpose specified by the donor. Expenditure relating to these purposes is therefore charged directly to the relevant fund.

The unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Such funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Transfers of funds from general unrestricted funds to designated funds are approved by the Trustees. Further details of each fund are disclosed in Note 6. Blind Children UK has no specific designated funds.

### **g. Taxation**

Blind Children UK, as a registered charity, is exempt from corporation tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation of the Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **h. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## Accounting Policies

There is one key accounting estimate as follows:

Accrued legacy income (see note 4): The accrued legacy income amounts to £56,000 at 31 December 2021 (£54,000 at 31 December 2020). The legacy income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. The critical judgement involved in the recognition of legacy income is around whether the recognition criteria are met. The key sources of estimation uncertainty are in relation to the value of the legacy, and the legal fees and other liabilities, which are estimated based on the best information available at the balance sheet date. Due to the uncertainty associated with such items, there is a possibility that, on conclusion of open matters at a future date, the final outcome may differ significantly.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2021

### 1. Income

|                                          | 2021<br>£000 | 2020<br>£000 |
|------------------------------------------|--------------|--------------|
| <b>Income from:</b>                      |              |              |
| <b>Donations and legacies</b>            |              |              |
| Donations                                | 325          | 363          |
| Legacies                                 | 209          | 9            |
| Total income from donations and legacies | 534          | 372          |
| <b>Total income</b>                      | <b>534</b>   | <b>372</b>   |

### 2. Expenditure

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2021<br>£000 | Total<br>2020<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |                       |
| Donor based fundraising                           | -                       | 14                       | 14                    | 11                    |
| <b>Cost of raising funds</b>                      | -                       | 14                       | 14                    | 11                    |
| <b>Charitable expenditure</b>                     |                         |                          |                       |                       |
| Grant to The Guide Dogs for the Blind Association | 520                     | -                        | 520                   | 361                   |
| <b>Total Expenditure</b>                          | <b>520</b>              | <b>14</b>                | <b>534</b>            | <b>372</b>            |

Support costs in Blind Children UK are governance costs and allocated directly to 'raising funds' in 2020 and 2021 as this is the key activity.

#### Prior year comparatives:

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2020<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|
| <b>Cost of raising voluntary income</b>           |                         |                          |                       |
| Donor based fundraising                           | -                       | 11                       | 11                    |
| <b>Cost of raising funds</b>                      | -                       | 11                       | 11                    |
| <b>Charitable expenditure</b>                     |                         |                          |                       |
| Grant to The Guide Dogs for the Blind Association | 361                     | -                        | 361                   |
| <b>Total Expenditure</b>                          | <b>361</b>              | <b>11</b>                | <b>372</b>            |

## Blind Children UK

### Notes to the financial statements for the year ended 31 December 2021

#### 2. Expenditure (continued)

Expenditure includes:

|                                                                          | 2021<br>£000 | 2020<br>£000 |
|--------------------------------------------------------------------------|--------------|--------------|
| Fees payable to the charitable company's auditor for:<br>Statutory Audit | 6            | 5            |

#### 3. Trustee and employees

The Trustees and persons connected with them have not received, obtained or waived any remuneration or other financial benefits for the year directly or indirectly from Blind Children UK (2020: £nil). There were no travelling and subsistence expenses reimbursed in respect of 2 trustees who were in post during 2021 (2020: nil).

In 2021 and 2020 all charitable services are delivered by Guide Dogs and no management recharge is applicable.

Key management personnel are all employees of Guide Dogs and their remuneration is disclosed in that charity's Annual Report and Financial Statements. No amounts are recharged to Blind Children UK for services on the grounds of materiality.

#### 4. Debtors

|                                          | 2021<br>£000 | 2020<br>£000 |
|------------------------------------------|--------------|--------------|
| Other Debtors                            | -            | 4            |
| Intercompany balance due from Guide Dogs | -            | 132          |
| Legacies                                 | 56           | 54           |
| Gift Aid debtors                         | 9            | 9            |
| Total debtors                            | 65           | 199          |

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

|                      | 2021<br>£000 | 2020<br>£000 |
|----------------------|--------------|--------------|
| Accruals             | 6            | -            |
| Intercompany balance | 234          | 7            |
| Total creditors      | 240          | 7            |

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2021

### 6. Fund balances

|                    | At<br>1 January<br>2021<br>£000 | Incoming<br>Resources<br>£000 | Resources<br>Expended<br>£000 | At 31<br>December<br>2021<br>£000 |
|--------------------|---------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Unrestricted funds | 298                             | 534                           | (534)                         | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>534</b>                    | <b>(534)</b>                  | <b>298</b>                        |

|                    | At<br>1 January<br>2020<br>£000 | Incoming<br>Resources<br>£000 | Resources<br>Expended<br>£000 | At 31<br>December<br>2020<br>£000 |
|--------------------|---------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Unrestricted funds | 298                             | 372                           | (372)                         | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>372</b>                    | <b>(372)</b>                  | <b>298</b>                        |

### Analysis of net assets between funds

|                              | 2021<br>General Funds<br>£000 | 2021<br>Total<br>£000 | 2020<br>General<br>Funds<br>£000 | 2020<br>Total<br>£000 |
|------------------------------|-------------------------------|-----------------------|----------------------------------|-----------------------|
| Bank balances                | 473                           | 473                   | 106                              | 106                   |
| Other Assets and Liabilities | (175)                         | (175)                 | 192                              | 192                   |
| <b>Total net assets</b>      | <b>298</b>                    | <b>298</b>            | <b>298</b>                       | <b>298</b>            |

### 7. Notes to statement of cash flow

#### Reconciliation of net income/expenditure to net cash outflow from operating activities

|                                                  | 2021<br>£000 | 2020<br>£000 |
|--------------------------------------------------|--------------|--------------|
| Decrease/(increase) in debtors                   | 134          | (102)        |
| Increase/(decrease) in creditors                 | 233          | (11)         |
| <b>Net cash inflow from operating activities</b> | <b>367</b>   | <b>(113)</b> |

## **Blind Children UK**

### **Notes to the financial statements for the year ended 31 December 2021**

#### **8. Subsidiary company**

Blind Children UK owns the whole of the issued share capital of Blind Children UK (Trading) Ltd which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

Its registered office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG.

The charitable company has taken advantage of the exemptions allowed by FRS 102 not to disclose transactions with related party undertakings which are wholly owned by the group.

#### **9. Ultimate Parent Undertaking**

The charitable company's ultimate parent undertaking and controlling party is The Guide Dogs for the Blind Association (Guide Dogs), which is a charitable company registered in England and Wales. Guide Dogs has the ability to appoint or remove Blind Children UK trustees as it is a member of the charitable company.

Guide Dogs is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of these financial statements can be obtained from Hillfields, Burghfield Common, Berkshire, RG7 3YG or [www.guidedogs.org.uk](http://www.guidedogs.org.uk). (Company Registered in England and Wales number 291646. Registered charity in England and Wales number 209617, and Scotland number SCO38979. Registered Office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG).

Guide Dogs provides mobility and related services to people with a visual impairment.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2021

### 10. Comparative statement of financial activities 2020

|                                                   | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2020<br>£000 |
|---------------------------------------------------|-------------------------------|-----------------------------|-----------------------|
| <b>Income from:</b>                               |                               |                             |                       |
| Donations and legacies                            | 372                           | -                           | 372                   |
| <b>Total income</b>                               | <b>372</b>                    | <b>-</b>                    | <b>372</b>            |
| <b>Expenditure on:</b>                            |                               |                             |                       |
| Raising funds                                     | (11)                          | -                           | (11)                  |
| <b>Charitable activities</b>                      |                               |                             |                       |
| Grant to The Guide Dogs for the Blind Association | (361)                         | -                           | (361)                 |
| <b>Total charitable expenditure</b>               | <b>(361)</b>                  | <b>-</b>                    | <b>(361)</b>          |
| <b>Total expenditure</b>                          | <b>(372)</b>                  | <b>-</b>                    | <b>(372)</b>          |
| <b>Net income/(expenditure) for the year</b>      | <b>-</b>                      | <b>-</b>                    | <b>-</b>              |
| Fund balances at 1 January                        | 298                           | -                           | 298                   |
| <b>Fund balances at 31 December</b>               | <b>298</b>                    | <b>-</b>                    | <b>298</b>            |

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# Accounts

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# **Blind Children UK**

## **Report and Financial Statements**

### **for the year ended 31 December 2020**

**Company limited by guarantee**  
**registered in England and Wales number 03133018**  
**registered charity in England and Wales number 1051607**  
**registered charity in Scotland number SC042089**

# Blind Children UK

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## Blind Children UK - Letter from the Chairman

Blind Children UK became a subsidiary of The Guide Dogs for the Blind Association (Guide Dogs) in 2013. Since January 2017, all the services previously offered by Blind Children UK have been provided by Guide Dogs and the income raised by Blind Children UK is given to Guide Dogs as a restricted grant for services for children and young people.

The need for these services has never been greater. There are 28,000 children (under 18) with sight loss in the UK and every day, around four more are registered blind or partially sighted. Guide Dogs is the UK's number one provider of services and the largest sole employer of specialists dedicated to helping children and young people with vision impairments. But our work only reaches approximately four per cent of the young visually impaired community today. We know we must reach more. We want every child and young person with sight loss to realise their full potential in life.

One highlight of how we have achieved this in 2020 is the development of our free My Time to Play service, for children from birth to their fourth birthday. Giving babies and toddlers the opportunity, independence and skills from an early age to live the life they choose is at the heart of My Time to Play. Led by our habilitation specialists, these fun and supportive group sessions are designed to help children to develop a broad range of skills and encourage them to use their non-visual senses.

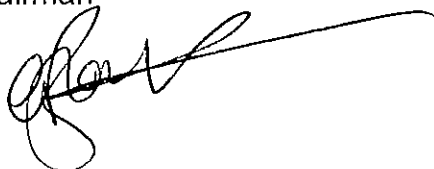
Sadly due to Covid-19, My Time to Play has had to be delivered virtually. But we are expecting to move to 'in-person' sessions – Covid-19 permitting – in a phased way from September 2021. We're also planning to expand the service across the UK by September 2022. During this period of expansion, we'll continue to run a virtual programme for families who cannot attend in-person sessions.

We know from our research that technology can completely transform the ability of children with sight loss to live independently and well. This is why we are piloting a new service, called Tech for All, to provide free accessibility technology to those aged 3-18 to use outside of school. Applications open in July 2021 and will close the following December.

We are confident that Tech for All will help us reach far more children and young people who are blind or partially sighted. This service expands our existing technology grant offer and gives us the chance to let families know about the other life-changing services we can provide for their children beyond a guide dog.

I remain immensely proud to be Chairman of Blind Children UK, especially in what has been an incredibly challenging year due to the Covid-19 pandemic. I would like to extend my sincere thanks to everyone who has overcome obstacle after obstacle to continue supporting us in 2020.

Clare Black  
Chairman



## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2020 (incorporating the Directors' Report)**

The Board of Trustees of Blind Children UK presents its Report and audited Financial Statements for the year ended 31 December 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). This Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies's exemption, including the exemption from preparing a strategic report.

### **A range of services to help children and their families every step of the way**

Every day, four children in the UK are registered blind or partially sighted. In 2020 Blind Children UK provided a range of services to give them the skills, confidence and support to enable them to enjoy their childhood and reach their potential; this service is provided on behalf of Blind Children UK by Guide Dogs for the Blind (Guide Dogs).

Blind Children UK collects donations for the assistance of blind and partially sighted children. This income is granted to Guide Dogs with a restriction to children's services. In 2020, this amounted to £361,000 (2019: £670,000).

For more information on how the income gifted to Guide Dogs was spent, please refer to Guide Dogs Report and Financial Statements 2020.

## **Financial review**

### **Overview**

In 2020, funds raised by Blind Children UK were granted to Guide Dogs to use in a restricted manner on children's services.

### **Income**

Income in 2020 totalled £372,000 (2019: £685,000), a decrease of £313,000 on 2019. The primary reason for this decrease was a reduction in legacy income. A summary of Blind Children UK's income streams is below:

#### **Income**

|                   | <b>2020</b> | <b>2019</b> |
|-------------------|-------------|-------------|
|                   | <b>£000</b> | <b>£000</b> |
| Individual Giving | 363         | 425         |
| Legacies          | 9           | 260         |
| Total             | <u>372</u>  | <u>685</u>  |

**Blind Children UK**  
**Report of the Board of Trustees for the year ended 31 December**  
**2020 (incorporating the Directors' Report)**

**Expenditure**

|                     | <b>2020</b> | <b>2019</b> |
|---------------------|-------------|-------------|
|                     | <b>£000</b> | <b>£000</b> |
| Grant to Guide Dogs | 361         | 670         |
| Governance costs    | 11          | 15          |
| Total               | <u>372</u>  | <u>685</u>  |

**Net income**

Overall, net income is a surplus of £nil (2019: £nil).

**Funds**

The level of reserves has been maintained in 2020 as Blind Children UK decided to grant 2020 net income to Guide Dogs. It is likely that the organisation will continue to receive income for a number of years and, if so, this will be granted to Guide Dogs on a restricted basis to support children's services.

Restricted funds at the end of 2020 are £nil (2019: £nil).

**Financial reserves policy**

Blind Children UK hold a cash reserve to meet any known future liabilities as they fall due. As any net income collected by the Charitable Company is passed over the Guide Dogs to facilitate the provision of services, and the Charitable Company has no employees or outstanding liabilities, the reserve has continued to be held at £298,000 (2019: £298,000).

**Going concern**

The Trustees conclude that the Charitable Company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the Charitable Company has no employees, negligible liabilities and future expenditure, has received a letter of support from its parent undertaking Guide Dogs, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

**Risk management and internal control**

The Trustees consider the principle risk to be the proper use of the charitable funds donated to Guide Dogs. These risks are incorporated into the risk framework of Guide Dogs which is reviewed by the Board of Trustees of Guide Dogs at least four times a year to ensure effective and efficient systems have been established to manage these risks. The Trustees are satisfied that the arrangements for managing these risks, combined with the continual review of internal controls and the reserves policy, will ensure that sufficient resources are available to maintain services for the foreseeable future.

# **Blind Children UK**

## **Report of the Board of Trustees for the year ended 31 December 2020 (incorporating the Directors' Report)**

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

#### **Corporate information**

Blind Children UK is a registered charity (number 1051607 in England and Wales and number SC042089 in Scotland) and was incorporated as a company limited by guarantee (registered in England and Wales number 03133018 on 1 December 1995). Its Central Office which is also its Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire, RG7 3YG.

Blind Children UK is governed by its Articles of Association, which were last amended on 23 May 2014.

Blind Children UK is a charitable company limited by guarantee and does not have a share capital. In the event of the charitable company being wound up each member of the charitable company undertakes to contribute such amount as may be required (not exceeding £1) towards the costs of dissolution and liabilities of the Association.

#### **Public benefit**

The Board has paid due regard to the public benefit guidance published by the Charity Commission.

The objects and aims of Blind Children UK fall within the subsection of the Charities Act 2011 related to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. No person who is blind or partially sighted is prohibited from applying for assistance from the services provided by Blind Children UK or Guide Dogs on the grounds of financial circumstances.

#### **Relationship with Guide Dogs**

During 2020, Blind Children UK continued to receive donations for supporting services to blind and partially sighted children. These funds were passed to The Guide Dogs for the Blind Association to support their children's services, in the form of a restricted grant.

#### **Members of the Board**

The members of the Board throughout the year and as at 7 July 2021, who are both Directors of the company and Trustees of the charity (the 'Trustees'), were as follows:

Clare Black BSc (Hons) - Chairman

Dr Michael Nussbaum BSc, PhD, Honorary Doctor of the Open University

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2020 (incorporating the Directors' Report)**

The Trustees are elected by the members of Blind Children UK or appointed by the Board to fill any vacancies arising during the year. Recruitment takes place through the Guide Dogs Group's nomination committee, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charitable company. Diverse applications are actively sought, particularly from people with a visual impairment.

The Guide Dogs for the Blind Association (Guide Dogs) as sole member appoints Trustees to serve a three-year term of office before retiring and are eligible to stand for re-election for a maximum of two further three-year terms of office. Exceptionally, a fourth and final term may be served if there is a specific need, agreed by the Board. Both Clare Black and Michael Nussbaum were Trustees for the National Children's Society for the Blind before the charity was acquired by Guide Dogs; their period of tenure commenced in May 2013 when the charity became a subsidiary of Guide Dogs.

On appointment, all new Trustees have personalised induction programmes. These are designed to cover the main operational framework of the charitable company, including its finances, future plans and objectives. New Trustees are also encouraged to spend time with our front-line service delivery staff and are required to attend a staff and volunteer induction workshop, covering areas such as safeguarding. A review of trustee training requirements is undertaken annually, and appropriate training is undertaken to ensure the Trustees have the necessary skills and capabilities to guide and govern the Charity effectively.

The Trustees have overall responsibility for the activities of Blind Children UK, advised by the Chief Executive of Guide Dogs and the Executive Board.

The policy framework sets out the clear terms of reference for the committees and the Board receives regular reports on their activities. The Board has established a clear policy and procedures for dealing with conflicts and the authorisation thereof in accordance with Charity Commission guidelines.

Trustees of the Board and independent committee members do not receive any remuneration for their services to the Charitable Company.

#### **Trustees' responsibilities statement**

The Trustees (who are also Directors of Blind Children UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

## **Blind Children UK**

### **Report of the Board of Trustees for the year ended 31 December 2020 (incorporating the Directors' Report)**

- 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.
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

## **Management**

The Executive Directors of The Guide Dogs for the Blind Association (Guide Dogs) are responsible for the day-to-day management of Blind Children UK, acting under delegated authority given to them by the Board of Trustees of Blind Children UK. The Executive Directors as at 7 July 2021 were:

Tom Wright, Chief Executive Officer  
Peter Osborne, Director of Operations  
Deirdre Evans, Chief Financial Officer  
Kathryn Ward, Director of People and Performance  
Maria Novell, Director of Fundraising  
Emma Foulds, Marketing, Influencing and Digital Director

The arrangements for setting the pay and remuneration for these personnel and their total remuneration are detailed in the Report and Financial Statements of Guide Dogs. No recharge is made for their services to Blind Children UK.

**Blind Children UK**  
**Report of the Board of Trustees for the year ended 31 December**  
**2020 (incorporating the Directors' Report)**

**Related parties**

Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

**Re-appointment of Auditor**

In accordance with s.485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of Deloitte LLP as auditor of the Charitable Company.

**This report was approved by the Board of Trustees on 7 July 2021 and signed on its behalf by:**

A handwritten signature in black ink, appearing to be 'Clare Black', with a long horizontal line extending to the right.

**Clare Black**  
**Chairman**

## **Blind Children UK Principal Advisors**

### **Auditor**

Deloitte LLP  
3 Victoria Square  
Victoria Street  
St Albans AL1 3TF  
United Kingdom

### **Bankers**

Barclays Bank Plc  
Thames Valley Corporate  
Wytham Court  
11 West Way  
Oxford  
OX2 0JB

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **OPINION**

In our opinion the financial statements of Blind Children UK (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

We have audited the financial statements which comprise:

- Statement of financial activities incorporating consolidated an income and expenditure account
- the balance sheet;
- the statement of accounting policies; and
- the related notes 1 to 9.

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).

### **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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (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.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

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 charitable company'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 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.

### **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company 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 charitable company'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.

# **Independent Auditor's report to the Members and Trustees of Blind Children UK**

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD**

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.

We considered the nature of the industry and its control environment, and reviewed the documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Charities Act and UK Companies Act; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

- Risk of fraud in revenue recognition is a presumed risk under International Auditing Standards. We focussed on the risk more specifically on accrued legacy income as the income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. This is subject to judgement around whether the recognition criteria are met.
- We tested a sample of accrued legacy income recognised and the treatment to the supporting legacy notifications and have assessed the judgements and estimates made by management in the recognition of this balance.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

#### **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared 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.

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

## **Independent Auditor's report to the Members and Trustees of Blind Children UK**

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

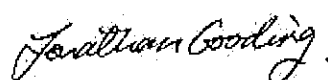
Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate and proper accounting records have not been kept; 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; or
- The trustees were not entitled to take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

### **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 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Gooding FCA (Senior statutory auditor)  
For and on behalf of Deloitte LLP  
Statutory Auditor  
St. Albans, United Kingdom  
13 July 2021

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as audit of a company under section 1212 of the Companies Act 2006.

**Blind Children UK**  
**Statement of financial activities**  
**Incorporating income and expenditure account**  
**For the year ended 31 December 2020**

|                                                      | Notes | Unrestricted<br>Funds<br>£000 | Restricted<br>Funds<br>£000 | Total<br>2020<br>£000 | Total<br>2019<br>£000 |
|------------------------------------------------------|-------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                                  |       |                               |                             |                       |                       |
| Donations and legacies                               |       | 372                           | -                           | 372                   | 685                   |
| <b>Total income</b>                                  | 1     | 372                           | -                           | 372                   | 685                   |
| <b>Expenditure on:</b>                               |       |                               |                             |                       |                       |
| Raising funds                                        |       | (11)                          | -                           | (11)                  | (15)                  |
| <b>Charitable activities</b>                         |       |                               |                             |                       |                       |
| Grant to The Guide Dogs for<br>the Blind Association |       | (361)                         | -                           | (361)                 | (670)                 |
| <b>Total charitable expenditure</b>                  |       | (361)                         | -                           | (361)                 | (670)                 |
| <b>Total expenditure</b>                             | 2     | (372)                         | -                           | (372)                 | (685)                 |
| <b>Net income for the year</b>                       |       |                               |                             |                       | -                     |
| Fund balances at 1 January                           |       | 298                           | -                           | 298                   | 298                   |
| <b>Fund balances at 31<br/>December</b>              |       | 298                           | -                           | 298                   | 298                   |

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derives from continuing activities.

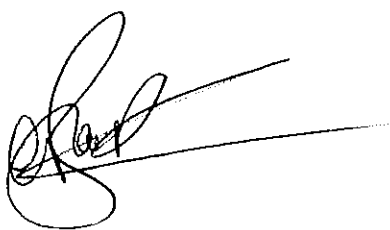
See note 9 for comparative Statement of Financial Activities analysed by funds.

The accounting policies and notes on pages 16 to 22 form part of these financial statements.

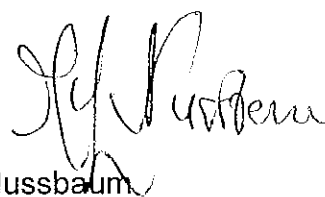
**Blind Children UK**  
**Balance Sheet as at 31 December 2020**

|                                              | Notes | 2020<br>£000 | 2019<br>£000 |
|----------------------------------------------|-------|--------------|--------------|
| <b>Current Assets</b>                        |       |              |              |
| Debtors                                      | 4     | 199          | 97           |
| Cash at bank and in hand                     |       | 106          | 219          |
|                                              |       | <u>305</u>   | <u>316</u>   |
| <b>Creditors</b>                             |       |              |              |
| Amounts falling due within one year          | 5     | (7)          | (18)         |
| <b>Total assets less current liabilities</b> |       | <u>298</u>   | <u>298</u>   |
| <b>Net assets</b>                            |       | <u>298</u>   | <u>298</u>   |
| <b>Funds</b>                                 |       |              |              |
| Unrestricted funds                           |       | <u>298</u>   | <u>298</u>   |
| <b>Total funds</b>                           | 6     | <u>298</u>   | <u>298</u>   |

The Financial Statements of Blind Children UK (registered company number 03133018) were approved and authorised for issue by the Board of Trustees on 7 July 2021 and signed on its behalf by



Trustee  
Clare Black



Trustee  
Michael Nussbaum

The accounting policies and notes on pages 16 to 22 form part of these financial statements.

## Accounting Policies

### Company and charitable status

Blind Children UK, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having share capital. There are currently 2 Trustees who are also the members of the charitable company. Each member has undertaken to contribute the assets in the event of winding up a sum not exceeding £1. Blind Children UK is a registered charity. The registered office and charity registration numbers are given on page 4.

The principal accounting policies adopted in the preparation of these Financial Statements are as follows:

#### **a. Basis of preparation**

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2019; and the Companies Act 2006. Blind Children UK is a public benefit entity.

Blind Children UK meets the definition of a qualifying entity under FRS 102 and as income is below the threshold of £500,000 the charity has not prepared a cash flow statement. Blind Children UK owns the entire issued share capital of Blind Children UK (Trading) Limited which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, The Guide Dogs for the Blind Association (Guide Dogs), prepares consolidated financial statements.

#### **b. Preparation of the accounts on a going concern basis**

Blind Children UK will continue to receive income from donations and legacies, and will grant this income to fund services to support blind and partially sighted children. Despite the uncertainty created by Covid-19, the Trustees conclude that the Charitable Company has adequate resources to continue in operational existence for at least twelve months from the date of signing of the financial statements as the Company has no employees, negligible liabilities and future expenditure, has received a letter of support from its parent undertaking Guide Dogs, and has adequate cash balances and reserves to continue to prepare the financial statements on a going concern basis.

#### **c. Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- i) Donation income is accounted for on a receivable basis.
- ii) Legacy income is accounted for when notification of the legacy is received, generally after grant of probate, providing the amount can be reliably ascertained and that ultimate receipt is probable.

## Accounting Policies

### **d. Expenditure**

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

### **e. Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **f. Fund accounting**

Restricted funds are those which must be applied in accordance with the purpose specified by the donor. Expenditure relating to these purposes is therefore charged directly to the relevant fund.

The unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Such funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Transfers of funds from general unrestricted funds to designated funds are approved by the Trustees. Further details of each fund are disclosed in Note 6 Blind Children UK has no specific designated funds.

### **g. Taxation**

Blind Children UK, as a registered charity, is exempt from corporation tax under Chapter 3 of Part 11 to the Corporation Tax Act 2010 or Section 256 of the Taxation of the Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **h. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## Accounting Policies

There is one key accounting estimate as follows:

Accrued legacy income (see note 4): The accrued legacy income amounts to £54k at 31 December 2020 (£82k at 31 December 2019). The legacy income is recognised on a receivable basis when the charity is entitled to the legacy, receipt is probable and the value can be estimated with sufficient accuracy. The critical judgement involved in the recognition of legacy income is around whether the recognition criteria are met. The key sources of estimation uncertainty are in relation to the value of the legacy, and the legal fees and other liabilities, which are estimated based on the best information available at the balance sheet date. Due to the uncertainty associated with such items, there is a possibility that, on conclusion of open matters at a future date, the final outcome may differ significantly.

# Blind Children UK

## Notes to the financial statements for the year ended 31 December 2020

### 1. Income

|                               | 2020<br>£000 | 2019<br>£000 |
|-------------------------------|--------------|--------------|
| <b>Income from:</b>           |              |              |
| <b>Donations and legacies</b> |              |              |
| Donor based fundraising       | 363          | 425          |
| Legacies                      | 9            | 260          |
|                               | <hr/> 372    | <hr/> 685    |
| <b>Total income</b>           | <hr/> 372    | <hr/> 685    |

### 2. Expenditure

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2020<br>£000 | Total<br>2019<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|
| <b>Cost of generating voluntary income</b>        |                         |                          |                       |                       |
| Donor based fundraising                           | -                       | 11                       | 11                    | 15                    |
| <b>Cost of raising funds</b>                      | -                       | 11                       | 11                    | 15                    |
|                                                   | <hr/>                   | <hr/>                    | <hr/>                 | <hr/>                 |
| <b>Charitable expenditure</b>                     |                         |                          |                       |                       |
| Grant to The Guide Dogs for the Blind Association | 361                     | -                        | 361                   | 670                   |
| <b>Total Expenditure</b>                          | <hr/> 361               | <hr/> 11                 | <hr/> 372             | <hr/> 685             |

Support costs in Blind Children UK are governance costs and allocated directly to 'raising funds' in 2019 and 2020 as this is the key activity.

### Prior year comparatives:

|                                                   | Direct<br>Costs<br>£000 | Support<br>Costs<br>£000 | Total<br>2019<br>£000 |
|---------------------------------------------------|-------------------------|--------------------------|-----------------------|
| <b>Cost of generating voluntary income</b>        |                         |                          |                       |
| Donor based fundraising                           | -                       | 15                       | 15                    |
| <b>Cost of raising funds</b>                      | -                       | 15                       | 15                    |
|                                                   | <hr/>                   | <hr/>                    | <hr/>                 |
| <b>Charitable expenditure</b>                     |                         |                          |                       |
| Grant to The Guide Dogs for the Blind Association | 670                     | -                        | 670                   |
| <b>Total Expenditure</b>                          | <hr/> 670               | <hr/> 15                 | <hr/> 685             |

**Blind Children UK****Notes to the financial statements for the year ended 31 December 2020****2. Expenditure (continued)**

Expenditure includes:

|                                                       | <b>2020</b> | <b>2019</b> |
|-------------------------------------------------------|-------------|-------------|
|                                                       | <b>£000</b> | <b>£000</b> |
| Fees payable to the charitable company's auditor for: |             |             |
| Statutory Audit                                       | 5           | 6           |

**3. Trustee and employees**

The Trustees and persons connected with them have not received, obtained or waived any remuneration or other financial benefits for the year directly or indirectly from Blind Children UK (2019: £nil). There were no travelling and subsistence expenses reimbursed in respect of 2 trustees who were in post during 2020 (2019: nil).

In 2020 and 2019 all charitable services, previously delivered for Blind Children UK, are delivered by Guide Dogs and no management recharge is applicable.

Key management personnel are all employees of Guide Dogs and their remuneration is disclosed in that charity's Annual Report and Financial Statements. No amounts are recharged to Blind Children UK for services on the grounds of materiality.

**4. Debtors**

|                                          | <b>2020</b> | <b>2019</b> |
|------------------------------------------|-------------|-------------|
|                                          | <b>£000</b> | <b>£000</b> |
| Other Debtors                            | 4           | 2           |
| Intercompany balance due from Guide Dogs | 132         | -           |
| Legacies                                 | 54          | 82          |
| Gift Aid debtors                         | 9           | 13          |
|                                          | <hr/>       | <hr/>       |
|                                          | 199         | 97          |

**5. Creditors: amounts falling due within one year**

|                      | <b>2020</b> | <b>2019</b> |
|----------------------|-------------|-------------|
|                      | <b>£000</b> | <b>£000</b> |
| Intercompany balance | 7           | 18          |
|                      | <hr/>       | <hr/>       |
|                      | 7           | 18          |

**6. Fund balances**

|                    | At<br>1 January<br>2020<br>£000 | Incoming<br>Resources<br>£000 | Resources<br>Expended<br>£000 | At 31<br>December<br>2020<br>£000 |
|--------------------|---------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Unrestricted funds | 298                             | 372                           | (372)                         | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>372</b>                    | <b>(372)</b>                  | <b>298</b>                        |

|                    | At<br>1 January<br>2019<br>£000 | Incoming<br>Resources<br>£000 | Resources<br>Expended<br>£000 | At 31<br>December<br>2019<br>£000 |
|--------------------|---------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Unrestricted funds | 298                             | 685                           | (685)                         | 298                               |
| <b>Total funds</b> | <b>298</b>                      | <b>685</b>                    | <b>(685)</b>                  | <b>298</b>                        |

**Analysis of Net Assets between funds**

|                              | 2020<br>General<br>Funds<br>£000 | 2020<br>Total<br>£000 | 2019<br>General<br>Funds<br>£000 | 2019<br>Total<br>£000 |
|------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------|
| Bank balances                | 106                              | 106                   | 219                              | 219                   |
| Other Assets and Liabilities | 192                              | 192                   | 79                               | 79                    |
| <b>Total Net Assets</b>      | <b>298</b>                       | <b>298</b>            | <b>298</b>                       | <b>298</b>            |

**7. Subsidiary company**

Blind Children UK owns the whole of the issued share capital of Blind Children UK (Trading) Ltd which has been dormant since 2013. Consolidated financial statements are not prepared because Blind Children UK's parent undertaking, Guide Dogs, prepares consolidated financial statements.

Its registered office is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG.

The Charitable Company has taken advantage of the exemptions allowed by FRS 102 not to disclose transactions with related party undertakings which are wholly owned by the group.

## **8. Ultimate Parent Undertaking**

The Charitable Company's ultimate parent undertaking and controlling party is The Guide Dogs for the Blind Association (Guide Dogs), which is a charitable company registered in England and Wales. Guide Dogs has the ability to appoint or remove Blind Children UK trustees as it is a member of the Charitable Company.

The Guide Dogs is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of these financial statements can be obtained from Hillfields, Burghfield Common, Berkshire, RG7 3YG or [www.guidedogs.org.uk](http://www.guidedogs.org.uk). (Company Registered in England and Wales number 291646. Registered charity in England and Wales number 209617, and Scotland number SCO38979. Registered Office, is Hillfields, Reading Road, Burghfield Common, Reading, Berkshire RG7 3YG).

The Guide Dogs provides mobility and related services to people with a visual impairment.

## **9. Comparative statement of financial activities 2019**

|                                                   | <b>Unrestricted<br/>Funds<br/>£000</b> | <b>Restricted<br/>Funds<br/>£000</b> | <b>Total<br/>2019<br/>£000</b> |
|---------------------------------------------------|----------------------------------------|--------------------------------------|--------------------------------|
| <b>Income from:</b>                               |                                        |                                      |                                |
| Donations and legacies                            | 685                                    | -                                    | 685                            |
| <b>Total income</b>                               | 685                                    | -                                    | 685                            |
| <b>Expenditure on:</b>                            |                                        |                                      |                                |
| Raising funds                                     | (15)                                   | -                                    | (15)                           |
| <b>Charitable activities</b>                      |                                        |                                      |                                |
| Grant to The Guide Dogs for the Blind Association | (670)                                  | -                                    | (670)                          |
| <b>Total charitable expenditure</b>               | (670)                                  | -                                    | (670)                          |
| <b>Total expenditure</b>                          | (685)                                  | -                                    | (685)                          |
| <b>Net income/(expenditure) for the year</b>      | -                                      | -                                    | -                              |
| Fund balances at 1 January                        | 298                                    | -                                    | 298                            |
| <b>Fund balances at 31 December</b>               | 298                                    | -                                    | 298                            |