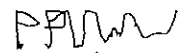


UK ASSOCIATION FOR ACCESSIBLE FORMATS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity number: 1126966

Company Number: 06748900
(Limited by Guarantee)



Roger Firman
9/98/22

UK ASSOCIATION FOR ACCESSIBLE FORMATS

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**UK ASSOCIATION FOR ACCESSIBLE FORMATS
LEGAL AND ADMINISTRATIVE INFORMATION**

| | |
|-----------------------------|--|
| Charity registration number | 1126966 |
| Company registration number | 06748900 |
| Registered address | Connect Alvaston Lodge Alvaston Business Park Nantwich Cheshire CW5 6PF |
| Country of registration | England and Wales |
| Trustees and Directors | Richard West Roger Firman - Chairman Alison Long – Vice Chair David Scott – Secretary Sharon Williams - Treasurer Carina Birt – Public Relations Susan Day James McCafferty Timothy Nelms Jeffrey Mills Richard Orme Matthew Horspool |
| President | Lord Low of Dalston CBE |
| Bankers | CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME194JQ Monmouthshire Building Society John Frost Square Newport NP20 1PX |
| Independent Examiners | Afford Bond Holdings Limited Chartered Accountants 31 Wellington Road Nantwich Cheshire CW5 7ED |

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees of the UK Association for Accessible Formats present their report for the year in accordance with the Charities SORP.

Reference and Administrative details of the Charity, its Trustees and Advisers

Details of the above stated items have been included in the preceding page.

Structure, Governance and Management

The Charity's governing document comprises its Memorandum and Articles of Association that were adopted on 13 November 2008.

The Charity is governed by a Board of Trustees / Directors who meet at various dates throughout the year to review all matters relevant to the conduct of the Charity's aims, activities and where appropriate make decisions in the best interest of the Charitable Company.

The Charity is managed on a day-to-day basis by several Trustees who are delegated responsibilities for making logistical arrangements and maintaining financial records etc.

The Charity Annual General meeting shall elect the Directors / Trustees. New Trustees are trained in-house by the existing Board of Trustees.

Objectives and Activities

The Trustees confirm that they have had due regard to the guidance published by the Charity Commission in respect of Public Benefit and consider the Charity to be a Public Benefit entity.

The Objects of the Charity can be summarized as promoting the better social integration of blind and partially sighted people and those with any condition which makes reading difficult. All are considered to provide public benefit.

These Objectives are achieved by promoting the availability and quality of formats and materials which are accessible to those with sight impairments and by determining the English literary braille code and other official braille codes within the UK set up for public use.

Achievements and Financial Performance

During 2021, the UK Association for Accessible Formats (UKAAF) devoted a considerable amount of time to streamline its accounting moving from an essentially paper based, to an electronic system. To facilitate this, the UKAAF accountant was changed being closer both geographically and in working practices to our administrative support. Attention to membership has been ongoing, particularly providing paying members with our range of offerings. The pandemic has meant we have conducted our affairs online – as in the previous year – recognizing advantages and different ways of working this has entailed.

2021 saw the Charity's income exceed £25,000, meaning that we are now required to file Accounts with the Charity Commission which include an Independent Examiner's Report and a Trustees' Report.

The Charity received total incoming resources to 31 December 2021 amounting to £25,584 which after all ongoing expenditure for the year, resulted in net incoming resources amounting to £11,346. Bank balances as at 31 December 2021 amounted to £27,935 as compared to £25,169 as at 31 December 2020.

Approval of Report

This Report was approved by the Board of Trustees / Directors on 30 March 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Firman', written above a horizontal line.

Roger Firman - Chairman

Independent Examiner's Report to the Trustees / Directors of the UK Association for Accessible Formats Charity

I report to the charity trustees and directors on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees of the company (and, also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

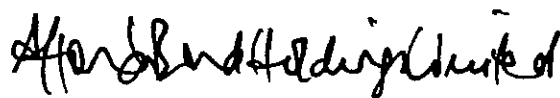
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lindsay Beeston FCCA
Afford Bond Holdings Limited
31 Wellington Road
Nantwich
Cheshire
CW5 7ED
30 March 2022

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds year to 31/12/21 £ | Total funds year to 31/12/20 £ |
|---|-------|-------------------------|-----------------------|--------------------------------------|--------------------------------------|
| Incoming resources from generated funds: | | | | | |
| <i>Membership income:</i> | | | | | |
| Sustaining Membership | | 9,500 | - | 9,500 | 5,200 |
| Sponsoring Membership | | 11,208 | - | 11,208 | 5,000 |
| Affiliate Membership | | 3,925 | - | 3,925 | - |
| <i>Activities for generating funds:</i> | | | | | |
| Publications | | 250 | - | 250 | - |
| Advertising | | 475 | - | 475 | 200 |
| Other Revenue | | 135 | - | 135 | 1,200 |
| Other incoming resources: | | | | | |
| Interest received | | 91 | - | 91 | 92 |
| Total incoming resources | | <u>25,584</u> | <u>-</u> | <u>25,584</u> | <u>11,692</u> |
| Resources expended on: | | | | | |
| <i>Generated fund costs:</i> | | | | | |
| Printing materials | | 549 | - | 549 | 154 |
| Braille work | | 258 | - | 258 | 402 |
| Distribution | | - | - | - | 17 |
| Web hosting | | - | - | - | 609 |
| Other printing costs | | - | - | - | 200 |
| Consultancy fees | | 250 | - | 250 | 280 |
| Subject Group costs | | - | - | - | 43 |
| Teleconferences | | (24) | - | (24) | 339 |
| IT Software and consumables | | 1,204 | - | 1,204 | - |
| Venue costs | | - | - | - | 382 |
| Marketing | | - | - | - | 1,200 |
| ICEB general assembly | | - | - | - | 1,200 |
| <i>Administration / Governance costs:</i> | | | | | |
| Administrative support costs | | 10,670 | - | 10,670 | 3,877 |
| Subscriptions | | 420 | - | 420 | 415 |
| Companies house filing fee | | 13 | - | 13 | 13 |
| Accountancy and Examiner's fees | 6 | 600 | - | 600 | 1,116 |
| Bank charges | | 127 | - | 127 | 80 |
| PayPal charges | | 171 | - | 171 | 74 |
| Total Resources expended | | <u>14,238</u> | <u>-</u> | <u>14,238</u> | <u>10,401</u> |

UK ASSOCIATION FOR ACCESSIBLE FORMATS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds year to 31/12/21 £ | Total funds year to 31/12/20 £ |
|--|-------|-------------------------|-----------------------|---|---|
| Total incoming resources | | 25,584 | - | 25,584 | 11,692 |
| Total resources expended | | 14,238 | - | 14,238 | 10,401 |
| Net incoming/(outgoing) resources for the year | | 11,346 | - | 11,346 | 1,291 |
| Gross transfers between funds | | - | - | - | - |
| Net movement in funds | | 11,346 | - | 11,346 | 1,291 |
| Fund balances brought forward At 1 January 2021 | | 24,040 | - | 24,040 | 22,749 |
| Fund balances carried forward At 31 December 2021 | 10 | £35,386 | £- | £35,386 | £24,040 |

UK ASSOCIATION FOR ACCESSIBLE FORMATS
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2021

| | Notes | As at 31/12/21 £ | As at 31/12/20 £ |
|---|-------|------------------------|------------------------|
| Current Assets | | | |
| Debtors | 7 | 9,933 | - |
| Balances at bank | 8 | 27,935 | 25,169 |
| | | <u>37,868</u> | <u>25,169</u> |
| Less Current Liabilities | | | |
| Creditors: Amounts falling due within one year | 9 | 2,482 | 1,129 |
| Net Assets | | <u>£35,386</u> | <u>£24,040</u> |
| Funds of the charity | | | |
| Restricted funds | | - | - |
| Unrestricted funds | 10 | 35,386 | 24,040 |
| Total Funds | | <u>£35,386</u> | <u>£24,040</u> |

For the financial year ended 31 December 2021, the company was entitled to exemption from audit under s. 477 of the Companies Act 2006 relating to small companies. The members have not requested the company to obtain an audit of its financial statements for the year under s.476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements set out on pages 5 to 11 were approved and authorised for issue by the trustees/directors on 30 March 2022 and signed on behalf of the charity's trustees/directors by:



.....
Roger Firman - Chairman



.....
Sharon Williams - Treasurer

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies

Company information

The UK Association for Accessible Formats is a private charitable company limited by guarantee and incorporated in England and Wales.

1.1 Accounting convention

These financial statements have been prepared under the historical cost convention, and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime and with the requirements of the Charities Act 2011, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities".

Advantage has been taken of various disclosure exemptions allowed by section 1A of FRS 102.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim of each designated fund is set out in the notes as appropriate.

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

1.3 Incoming resources

All incoming resources are included when falling due to the charity. The charity is not registered for VAT.

Where incoming resources have related expenditure, as with fundraising events, the incoming resources and related expenditure are reported gross in the Income and Expenditure account.

Donations are only included in the Income and Expenditure account when the charity has unconditional entitlement to the resource.

1.4 Resources expended

Expenditure is recognised when falling due for payment.

Expenditure is accounted for under headings that relate to the nature of its purpose.

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2021**

Costs of generating funds are fundraising costs incurred in directly generated voluntary income via specific events.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

2. Tangible fixed assets and depreciation

Tangible fixed assets are capitalised only if they are material in value.

Depreciation on such assets is provided for at a rate calculated to write off the cost over their estimated useful lives as follows:

Vehicles and equipment: 25% per annum straight line

To date, no material assets have been acquired by the charity.

3. Taxation

The charity is exempt from tax on its charitable activities.

4. Trustee's remuneration

The trustees received no remuneration during the period under review nor during the previous year.

5. Accruals basis

The financial statements are prepared on an accruals basis having regard to outstanding amounts owing and amounts prepaid at the year end.

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2021**

6. Independent examiner's fees

| | Year to 31/12/21 £ | Year to 31/12/20 £ |
|---------------------------------------|--------------------------|--------------------------|
| Accounts preparation including VAT | 480 | 1,116 |
| Independent examination including VAT | 120 | - |
| | <u>£600</u> | <u>£1,116</u> |

| | As at 31/12/21 £ | As at 31/12/20 £ |
|---|------------------------|------------------------|
| 7. Debtors – Membership fees outstanding | <u>£9,933</u> | <u>£-</u> |

8. Balances at bank

| | | |
|--------------------------------|----------------|----------------|
| CAF Cash Account | 4,232 | 1,354 |
| CAF Gold Account | 2,659 | 2,659 |
| PayPal Account | 788 | 991 |
| Monmouthshire Building Society | 20,256 | 20,165 |
| | <u>£27,935</u> | <u>£25,169</u> |

Net increase for the year £ 2,766

| | | |
|---|---------------|---------------|
| 9. Creditors – Overhead invoices | 1,882 | 13 |
| Accountants' fees | 600 | 1,116 |
| | <u>£2,482</u> | <u>£1,129</u> |

10. Statement of funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|----------------------------|----------------------------|--------------------------|---------------------|
| Balances at 1 January 2021 | 24,040 | - | 24,040 |
| Incoming resources | 25,584 | - | 25,584 |
| Resources expended | (14,238) | - | (14,238) |
| | <u>£35,386</u> | <u>£-</u> | <u>£35,386</u> |

**UK ASSOCIATION FOR ACCESSIBLE FORMATS
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2021**

11. Related Party Transactions

During 2021 the Charity received administrative support from two businesses which are connected with several of the Charity's Trustees. The support work provided is vital to the day to day functioning of the Charity and no Trustees received any personal benefit from the relationship. The support was provided at commercial rates although if sourced elsewhere may have incurred additional costs to the charity.

12. Management and Administration Costs

Management and administration costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements. However, it is estimated that further resources in excess of 1,500 hours of administration were given by a number of member individuals and organisations at no cost to the Charity. The work of the Charity also benefits from the valuable contribution of the organisations and to individual volunteers, who provide the directors at no cost to the charity. Expenses reimbursed to directors amounted to Nil during the year as many member individuals and organisations supported the work of the directors by not claiming for their time or expenses from the Charity.