BRITISH BLIND SPORT

England & Wales · Charity number 1168093

Details

Status	Registered
Legal form	Charitable company
Company number	10009918
Registered	2016-07-07
Register	View on the Charity Commission register

Contact

Address	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN
Phone	01926424247
Email	info@britishblindsport.org.uk
Website	www.britishblindsport.org.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF OPPORTUNITIES FOR SPORT, RECREATION AND LEISURE TIME ACTIVITIES FOR PEOPLE WHO ARE BLIND OR PARTIALLY SIGHTED (TOGETHER KNOWN AS VISUALLY IMPAIRED AND HEREINAFTER REFERRED TO "VI") IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS HAVING NEED OF SUCH FACILITIES AS AFORESAID BY REASON OF THEIR DISABLEMENT

Activities: At British Blind Sport, we help blind and partially sighted people get active and play sport. We encourage adults and children to participate in activities at all levels, from grassroots to the Paralympic Games.

Downloaded from opencharities.uk/ew/1168093

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£526,270	£475,283	£386,124	9
2024-03-31	£624,760	£533,742	£335,137	11
2023-03-31	£1,011,170	£958,694	£244,119	11
2021-12-31	£413,377	£411,574	-	-
2020-12-31	£320,182	£324,312	-	-

Trustees

Name	Role	Appointed
MRS SALLY BARKER	Chair	2018-01-01
Adrain Davies		2023-01-24
Joelle Carlton-Conway		2022-04-12
Louise Assioun		2023-04-24
Mathew Pounder		2023-04-24
Monica Smith		2025-04-29
Richard Moon		2023-04-24
Sophie Lois Fairclough		2022-04-12
Yhaya Pandor		2025-04-29

Downloaded from opencharities.uk/ew/1168093

BRITISH BLIND SPORT

England & Wales - Charity number 1168093

Accounts

COMPANY REGISTRATION NUMBER: 10009918

CHARITY REGISTRATION NUMBER: 1168093

British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

Solutions 4 Tax Ltd
2 Porter Drive
Alfreton
Derbyshire
DE55 7QY

BRITISH BLIND SPORT
Company Limited by Guarantee
CONTENTS OF THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

	Page
Report of the Trustees	3 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 20
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	21 to 23

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered Office	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN

TRUSTEES

Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Finance Director	A Davies
Other members	L Myers
	S Fairclough
	J Carlton-Conway
	M Pounder
	L Assioun
	R Moon

Officers

Chief Executive and Company Secretary	A MacGregor
Finance Officer	C Dix
Governance Officer	S Baker

Accountant	Solutions 4 Tax Ltd 2 Porter Drive Alfreton Derbyshire DE55 7QY
Bankers	HSBC 126 The Parade Leamington Spa CV32 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The Board of Trustees shall consist of up to a maximum of 11 members including a Chairperson, Senior Independent Director and Finance Director. At least one of the BBS board must be representative of the VI Sport Community e.g. a player, a coach, a volunteer or an official.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Board of Trustees are elected at the AGM. They may serve on the Board for a number of consecutive terms, each term being no more than four years in length, up to a maximum of nine years continuous service. With the exceptions in the event a director is: subsequently appointed as the Chair following a period of service as a director on the Board. That director may continue to serve on the Board for the period of such appointment, subject to a maximum term of twelve years on the Board inclusive of their term prior to such appointment.

Induction and training of new trustees

New members are initially briefed by the Chairperson and Chief Executive and provided with a copy of the charity constitution, strategy document and an induction programme. They are also made aware of the current financial position as published in the latest accounts, together with details of future objectives and plans.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to Trustees. All Trustees are required to complete the Charity Commission Trustee Eligibility Form together with a Fit and Proper Person declaration and are issued with a written statement of responsibilities.

Risk management

Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
A risk register is updated on a regular basis which the Trustees examine at every board meeting (quarterly). Any immediate risk is taken to the Audit, Risk and Internal Control committee, as a matter of urgency. Additionally, risk is considered by the board when preparing and updating the strategic plan. The charity has developed robust systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STRUCTURE, GOVERNANACE AND MANAGEMENT

Internal controls

The Board of Trustees meets a minimum of four times per annum. The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate. The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Quarterly reports relating to income and expenditure, cashflow, budget and reserves are provided to the Board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees. All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control and/or controlled banking systems. These controls form a part of the Finance Policy and reviewed on a quarterly basis.

OBJECTIVES AND ACTIVITIES

Objectives, Activities and Aims

The objectives of the organisation are to provide or assist in the provision of opportunities for sport, recreation and leisure time activities for people who are blind or partially sighted in the interest of social welfare and with the object of improving the conditions and quality of life.

The main activities for the charity each year include:

- A focus on delivering a comprehensive sports and events programme directly concentrating on the needs and aspirations of the organisation's blind or partially sighted membership and the wider sight loss community.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of blind or partially sighted athletes to ensure that quality sporting experiences are increased and made more accessible to meet their needs.
- To work with national governing bodies of sport to influence and help shape their programmes to increase accessible opportunities for blind or partially sighted people to participate in sport of their choice.
- To create early invention sport and recreational opportunities for children and young people with sight loss and their families.
- To sustain a well-developed recreational sight classification programme which adheres to the International Blind Sport Federation and International Paralympic Committee Classification guidelines.

Grant making

This body is not normally a grant making organisation although it supports and administers the distribution of Sport England funds to clubs and organisations that offer sporting opportunities for blind and partially sighted people through their relevant funding programmes when available.

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering sporting events. In addition, the charity utilises the skills and services of volunteers local to venues that host the organisation's 'Have a Go' day programme across the UK.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills, working under the direction of the Membership Officer.

In order for our members to compete fairly, we offer a recreational sight classification, which is based on the IBSA approved standard. This vital work is undertaken by qualified ophthalmologists and optometrists in a voluntary capacity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We provide a comprehensive programme of sport and physical activity opportunities aimed at supporting blind and partially sighted adults and children across the UK.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, donors, sponsorship, other charitable organisations and the general public.

EQUALITY, DIVERSITY AND INCLUSION

The charity remains committed to promoting Equality, Diversity and Inclusion. The EDI Sub-Committee has continued to meet quarterly to monitor and develop the EDI performance of the charity and reports back to the Board on EDI related progress at quarterly Board Meetings.

The EDI Sub-Committee has produced an EDI Strategy for the charity. This document sets out a clear EDI purpose and strategic priorities that will shape the sporting landscape, creating a more inclusive and representative environment where blind and partially sighted people can fully participate and lead. The charity is committed to embedding EDI in its governance, increasing participation among under-represented groups, developing a skilled and inclusive workforce, amplifying diverse voices and creating accessible sporting environments. The charity continues to review the diversity of its Board and membership through annual surveys to monitor its goals for diverse recruitment and community engagement. The charity aims to have a Board that fully represents its membership to the greatest extent possible, and to provide access to sport and assistance to blind and partially sighted individuals from culturally and socially varied communities.

Safeguarding, Wellbeing and Safety

We are fully committed to safeguarding the welfare, wellbeing, and safety of all those involved in our work, including our members, stakeholders, and staff. We have robust safeguarding policies in place, supported by clear procedures and a designated Lead Safeguarding Officer who oversees our approach and ensures compliance with best practice. We continue to invest in regular safeguarding training for our staff and trustees to ensure that everyone understands their responsibilities and is equipped to act appropriately. Our safeguarding culture is embedded across the organisation and is a core element of our values and governance.

Sustainability

The charity is committed to integrating sustainability into everything we do, from reducing our carbon footprint to working with eco-friendly suppliers. As we work to support blind and partially sighted people, we aim to do so in a way that also protects our environment for future generations.

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statement's summaries the year's movements on each fund. The general reserve is £309,878 (2024 £276,690). The policy on reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running costs.

The total reserve is £386,124 of which £76,246 is restricted. The restricted element of reserves covers the charity's salaries, charity running costs and dedicated projects.

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review its objectives or wind down the organisation over a 12-month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being and self-esteem.

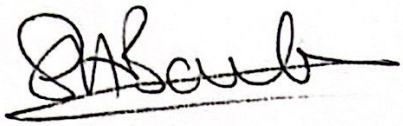
Adults and children are encouraged to participate in sporting activities at whatever level they choose, from grassroots to international competitive level.

Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide recreational/domestic classifications and liaise with the relevant national governing bodies of sport and British Paralympic Association to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 July 2025 and signed on behalf of the board of trustees/directors by:



S Barker MBE
Chairperson – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 March 2025 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider than an audit is not required for this year (under Section 144 of the Act and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT - CONTINUED

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.

Signed:  Date: 29/07/2025

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
2 Porter Drive
Alfreton
Derbyshire
DE55 7QY

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	131,429	370,295	**501,724**	600,322
Activities for generating funds	5	2,294	-	**2,294**	3,495
Investment income	6	1,173	-	**1,173**	540
Incoming resources from charitable activities:					
Sporting events for the Blind	7	-	21,079	**21,079**	20,403
Total incoming resources		**134,896**	**391,374**	**526,270**	624,760
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		11,451	426	**11,877**	14,418
Charitable activities					
Sporting events for the Blind	8	236,672	225,354	**462,026**	517,985
Governance costs		1,380	-	**1,380**	1,339
Exceptional Item		-	-	-	-
TOTAL RESOURCES EXPENDED		**249,503**	**225,780**	**475,283**	533,742
Net incoming/(expenditure) resource before tax		-114,607	165,594	**50,987**	91,018
Tax payable		-	-	-	-
Net income/(expenditure) resource after tax		-114,607	165,594	**50,987**	91,048
RECONCILIATION OF FUNDS					
Total funds brought forward		276,690	58,447	**335,137**	244,119
Transfer between funds		147,795	-147,795	-	-
TOTAL FUNDS CARRIED FORWARD		**309,878**	**76,246**	**386,124**	335,137

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

BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	11	2,831	-	**2,831**	5,395
CURRENT ASSETS					
Cash at bank		317,563	238,276	**555,839**	453,794
Other debtors		2,191	-	**2,191**	3,311
Total current assets		319,754	238,276	**558,030**	457,105
CREDITORS: amounts falling due Within one year	12	-12,707	-162,030	**-174,737**	-127,363
NET CURRENT ASSETS		-12,707	-162,030	**-174,737**	-127,363
TOTAL ASSETS LESS CURRENT LIABILITIES		309,878	76,246	**386,124**	335,137
NET ASSETS		309,878	76,246	**386,124**	**335,137**
FUNDS					
Unrestricted funds	13			**309,878**	276,690
Restricted funds				**76,246**	58,447
TOTAL FUNDS				**386,124**	335,137

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees and authorised for issue on ...29 July 2025...and are signed on behalf of the board by:

S Barker MBE
(Chairperson – Trustee)

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

1. **GENERAL INFORMATION**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **ACCOUNTING POLICIES**

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:

(a) No cash flow statement has been produced for the Charity.
(b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of staging events and sporting activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2025	2024
	£	£
Donations	231,003	178,017
Subscriptions	12,096	5,446
Sport England Grant	227,806	259,221
RNIB Grant	30,819	157,638
	501,724	600,322

5. ACTIVITIES FOR GENERATING FUNDS

	2025	2024
	£	£
Fundraising events	2,294	3,495
	2,294	3,495

6. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	1,173	540

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Event income	Sporting events for the blind	21,079	20,403

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Sporting events for the Blind	462,026	462,026

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	251,661	277,711
Social security costs	22,937	24,267
Other pension costs	8,294	7,004
	282,892	308,982

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

	2025	2024
Sport England	3	3
Administration including; fundraising, publicity and events	7	7
Chief Executive	1	1
	11	11

	2025	2024
Employees who received emoluments between £60,000 - £70,000	1	0

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2024	2,430	14,669	17,099
Additions	854	1,899	2,753
At 31 March 2025	3,284	16,568	19,852
DEPRECIATION			
At 1 April 2024	843	10,861	11,704
Charge for year	567	4,750	5,317
At 31 March 2025	1,410	15,611	17,021
NET BOOK VALUE			
At 31 March 2025	1,874	957	2,831
At 31 March 2024	1,587	3,808	5,395

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,054	1,015
Social security and other taxes	6,873	6,676
Other creditors	780	750
Deferred income – Sports Sections	-	11,418
Deferred income – Sport England	17,178	17,178
Deferred income – IBSA World Games 2023	-	23,160
Deferred income – See My Voice	-	5,000
Deferred income – UK Sport Games Contribution	95,840	-
Deferred income – RNIB	-	-
Deferred income – Development Fund	17,937	17,937
Deferred income – The Engagement Fund	9,524	-
Deferred income – CYP	6,551	15,767
Deferred income – Showdown	-	13,462
Deferred income – WG Legacy	15,000	15,000
	174,737	127,363

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in Funds £	Transfers between Funds £	At 31.03.25 £
Unrestricted funds				
General fund	276,690	-114,607	147,795	309,878
	276,690	-114,607	147,795	309,878
Restricted funds				
Sport England Grant	1,774	130,551	-131,059	1,266
Apprenticeship	1,979	-	-	1,979
Have a Go Days	10,892	2,837	-	13,729
See My Voice	-	5,000	-5,000	-
Sports Sections	44,321	-3,983	6,919	47,257
IBSA World Games 2023	-	-94	94	-
RNIB	9,779	-3,814	-5,965	-
CAF	-	-1,311	1,311	-
CYP	-	9,217	-9,217	-
McDonald's	-896	5,191	-900	3,395
UK Sport Legacy	-9,402	13,380	-3,978	-
Showdown	-	8,620	-	8,620
	58,447	165,594	-147,795	76,246
TOTAL FUNDS	**335,137**	**50,987**	**-**	**386,124**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,896	-249,503	-114,607
	134,896	-249,503	-114,607
Restricted funds			
Sport England Grant	222,806	-92,255	130,551
Apprenticeship	-	-	-
Have a Go Days	11,369	-8,532	2,837
See My Voice	5,000	-	5,000
Sports Sections	40,402	-44,385	-3,983
IBSA World Games 2023	23,160	-23,254	-94
RNIB	30,819	-34,633	-3,814
CAF	-	-1,311	-1,311
CYP	9,217	-	9,217
McDonald's	13,499	-8,308	5,191
UK Sport Legacy	16,798	-3,418	13,380
Showdown	18,304	-9,684	8,620
	391,374	-225,780	165,594
TOTAL FUNDS	**526,270**	**-475,283**	**50,987**

14. Income Received from Investors

	Sport England	UK Sport	Local Authority	Other public investor income	Non-public income	TOTAL
Revenue grants	258,625	-	-	-	132,750	**391,375**
Capital grants	-	-	-	-	-	-
Membership Income	-	-	-	-	12,096	**12,096**
Sponsorship Income	-	-	-	-	119,332	**119,332**
Other income	-	-	-	-	3,467	**3,467**
Total Income	**258,625**	-	-	-	**267,645**	**526,270**
Overheads costs	420	-	-	-	54,772	**55,192**
Salaries	105,911	125	-	-	176,856	**282,892**
Costs of generating voluntary income	-	426	-	-	11,451	**11,877**
Event costs	14,135	2,867	-	-	108,116	**125,118**
Trustees' costs	-	-	-	-	204	**204**
Total Expenditure	**120,466**	**3,418**	-	-	**351,399**	**475,283**
Net income	**138,159**	**-3,418**	-	-	**-83,754**	**50,987**

Cash and Deferred Grant Reconciliation	**Sport England**	**UK Sport**	**Other public investors**	**TOTAL**
Opening Balance - Deferred grants	11,553	-9,402	-	2,151
Cash received	258,625	-	-	258,625
Released to P&L (to match expenditure)	-253,000	9,402	-	-243,598
Closing Balance - Deferred grants	**17,178**	-	-	**17,178**

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 March 2025

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Donations	231,003	178,017
Subscriptions	12,096	5,446
Sport England Grant	227,806	259,221
RNIB Grant	30,819	157,638
	501,724	600,322
Activities for generating funds		
Fundraising events	2,294	3,495
Publishing income	-	-
	2,294	3,495
Investments income		
Interest received	1,173	540
Incoming resources from charitable activities		
Event income	21,079	20,403
Total incoming resources	526,270	624,760
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	8,483	13,495
Fundraising costs	3,394	923
	11,877	14,418
Charitable activities		
Wages	251,661	277,711
Social security	22,937	24,267
Pensions	8,294	7,004
Event costs	96,368	113,285
Sport England Grant	6,421	10,926
UK Sport World Games Grant	23,254	29,221
Trustees' expenses	204	132
Travel	58	112
Office running costs	43,806	47,159
Administration costs	3,411	3,320
Bank charges	295	305
Depreciation of fixtures and fittings	567	426
Depreciation of computer equipment	4,750	4,117
	462,026	532,403

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued)
For the year ended 31 March 2025

	2025	2024
	£	£
Governance costs		
Accountancy	1,380	1,339
Exceptional item		
Opening balance differences written off	-	-
Total resources expended	475,283	533,742
Net Income/(Expenditure)	50,987	91,018

BRITISH BLIND SPORT

England & Wales - Charity number 1168093

Accounts

COMPANY REGISTRATION NUMBER: 10009918

CHARITY REGISTRATION NUMBER: 1168093

British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
CONTENTS OF THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

	Page
Report of the Trustees	3 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 20
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	21 to 23

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered Office	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN

TRUSTEES

Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Finance Director	A Davies
Other members	L Myers S Fairclough J Carlton-Conway M Pounder – appointed 24th April 2023 L Assioun – appointed 24th April 2023 R Moon – appointed 24th April 2023 B Moorhead – resigned 4th October 2023

Officers

Chief Executive and Company Secretary	A MacGregor
Finance Officer	C Dix
Governance Officer	S Baker

Accountant	Solutions 4 Tax Ltd 8 Goodacre Close Alfreton Derbyshire DE55 7QX
Bankers	HSBC 126 The Parade Leamington Spa CV32 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The Board of Trustees shall consist of up to 11 members including a Chairperson, Senior Independent Director and Finance Director. At least one of the BBS board must be representative of the VI Sport Community e.g. a player, a coach, a volunteer or an official.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Board of Trustees are elected at the AGM. They may serve on the Board for a number of consecutive terms, each term being no more than four years in length, up to a maximum of nine years continuous service. With the exceptions in the event a director is: subsequently appointed as the Chair following a period of service as a director on the Board. That director may continue to serve on the Board for the period of such appointment, subject to a maximum term of twelve years on the Board inclusive of their term prior to such appointment.

Induction and training of new trustees

New members are initially briefed by the Chairperson and Chief Executive and provided with a copy of the charity constitution, strategy document and an induction programme. They are also made aware of the current financial position as published in the latest accounts, together with details of future objectives and plans.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to Trustees. All Trustees are required to complete the Charity Commission Trustee Eligibility Form together with a Fit and Proper Person declaration and are issued with a written statement of responsibilities.

Risk management

Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
A risk register is updated on a regular basis which the Trustees examine at every board meeting (quarterly). Any immediate risk is taken to the Audit, Risk and Internal Control committee, which is chaired by the Finance Director, as a matter of urgency. Risk is also taken into account by the board when preparing and updating the strategic plan. The charity has developed robust systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STRUCTURE, GOVERNANACE AND MANAGEMENT

Internal controls

The Board of Trustees meets a minimum of four times per annum. The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate. The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Quarterly reports relating to income and expenditure, cashflow, budget and reserves are provided to the Board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees. All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control and/or controlled banking systems. These controls are reviewed on a quarterly basis.

OBJECTIVES AND ACTIVITIES

Objectives, Activities and Aims

The objectives of the charity are to provide or assist in creating new, or supporting existing opportunities, in the interests of increased social welfare for sport, recreation and leisure time occupation for blind and partially sighted people, with the object of improving the conditions of life for such people.

The main activities for the charity each year include:

- A focus on delivering a comprehensive sports and events programme directly concentrating on the needs and aspirations of the organisation's blind or partially sighted membership and the wider sight loss community.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of blind or partially sighted athletes and how to ensure that quality sporting experiences are increased and made more accessible to meet their needs.
- To work with national governing bodies of sport to influence and help shape their programmes to increase accessible opportunities for blind or partially sighted people to participate in sport of their choice.
- To create early invention sport and recreational opportunities for children and young people with sight loss and their families.
- To sustain a well-developed recreational sight classification programme which adheres to the International Blind Sport Federations and International Paralympic Committee Classification guidelines.

Grant making

This body is not normally a grant making organisation although it supports and administers the distribution of Sport England funds to clubs and organisations that offer sporting opportunities for blind and partially sighted people through their relevant funding programmes e.g. Together Fund (2021-2023) when available.

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering sporting events. In addition, the charity utilises the skills and services of volunteers local to venues that host the organisation's 'Have a Go' day programme across the UK.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills, working under the direction of the Membership Officer.

In order for our members to compete fairly, we offer a recreational sight classification, which is based on the IBSA approved standard. This vital work is undertaken by qualified ophthalmologists and optometrists in a voluntary capacity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We provide a comprehensive programme of sport and physical activity opportunities aimed at supporting blind and partially sighted adults and children across the UK.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, donors, sponsorship, other charitable organisations and the general public.

EQUALITY, DIVERSITY AND INCLUSION

The charity is committed to promoting Equality, Diversity and Inclusion. The Board of Trustees has established an EDI Sub-Committee to monitor and develop the EDI performance of the charity.

The Board of Trustees has recently approved the charity's Equality, Diversity and Inclusion Policy. This document sets out the charity's stance on, and commitment to, the promotion of EDI. The document then goes on to set out the EDI responsibilities of the CEO and Senior Team, the Board of Trustees and the charity's staff in relation to EDI. The EDI Sub-Committee is also in the process of finalising the charity's Diversity Action Plan. This document sets out the EDI objectives of the charity and proposed actions which will be taken in order to achieve those aims. The EDI Sub-Committee is currently considering the most appropriate methodology to monitor the progress of reaching the objectives, and its process for reporting to the Board of Trustees on the EDI objectives.

The charity has undertaken an EDI survey of its Board of Trustees Membership and Sports Group leadership, and is in the process of analysing the results in order to identify areas of improvement for future recruitment. The charity has also recently distributed an EDI survey to its membership. Once the results of this survey have been received, the charity and EDI Sub-Committee will conduct further analysis in order to develop a strategy for reaching a more diverse membership and improving the experiences of its membership from a diversity perspective when engaging with the charity where required.

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statement's summaries the year's movements on each fund. The general reserve is £276,690 (2023 £46,599). The policy on reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running costs.

The total reserve is £335,137 of which £58,447 is restricted. The restricted element of reserves covers the charity's salaries, charity running costs and dedicated projects.

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review its objectives or wind down the organisation over a 12-month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being and self-esteem.

Adults and children are encouraged to participate in sporting activities at whatever level they choose, from grassroots to international competitive level.

Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide recreational/domestic classifications and liaise with the relevant national governing bodies of sport and British Paralympic Association to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....23rd July '24.... and signed on behalf of the board of trustees/directors by:

S Barker MBE
Chairperson – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 March 2024 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider than an audit is not required for this year (under Section 144 of the Act and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT - CONTINUED

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.

Signed:  Date: 23 July 2024

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	**2024 Total Funds £**	2023 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	124,826	475,496	**600,322**	985,094
Activities for generating funds	5	3,495	-	**3,495**	7,827
Investment income	6	540	-	**540**	329
Incoming resources from charitable activities:					
Sporting events for the Blind	7	-	20,403	**20,403**	17,920
Total incoming resources		**128,861**	**495,899**	**624,760**	1,011,170
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		6,687	7,731	**14,418**	8,843
Charitable activities					
Sporting events for the Blind	8	219,672	298,313	**517,985**	948,395
Governance costs		1,339	-	**1,339**	1,456
Exceptional Item		-	-	-	-
TOTAL RESOURCES EXPENDED		**227,698**	**306,044**	**533,742**	958,694
Net incoming/(expenditure) resource before tax		-98,837	189,855	**91,018**	52,476
Tax payable		-	-	-	-
Net income/(expenditure) resource after tax		-98,837	189,855	**91,018**	52,476
RECONCILIATION OF FUNDS					
Total funds brought forward		46,599	197,520	**244,119**	191,643
Transfer between funds		328,928	-328,928	-	-
TOTAL FUNDS CARRIED FORWARD		**276,690**	**58,447**	**335,137**	244,119

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

BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
FIXED ASSETS					
Tangible assets	11	5,395	-	**5,395**	5,790
CURRENT ASSETS					
Cash at bank		276,425	177,369	**453,794**	410,177
Other debtors		3,311	-	**3,311**	1,852
Total current assets		279,736	180,539	**457,105**	412,029
CREDITORS: amounts falling due Within one year	12	-8,441	-118,922	**-127,363**	-173,700
NET CURRENT ASSETS		-8,441	-118,922	**-127,363**	-173,700
TOTAL ASSETS LESS CURRENT LIABILITIES		276,690	58,447	**335,137**	244,119
NET ASSETS		276,690	58,447	**335,137**	**244,119**
FUNDS					
Unrestricted funds	13			**276,690**	46,599
Restricted funds				**58,447**	197,520
TOTAL FUNDS				**335,137**	244,119

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees and authorised for issue on ...23 July ...2024....and are signed on behalf of the board by:

S Barker MBE
(Chairperson – Trustee)

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

1. **GENERAL INFORMATION**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **ACCOUNTING POLICIES**

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:
(a) No cash flow statement has been produced for the Charity.
(b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of staging events and sporting activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2024	2023
	£	£
Donations	178,017	385,634
Subscriptions	5,446	7,332
Sport England Grant	259,221	549,559
RNIB Grant	157,638	42,569
	600,322	985,094

5. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Fundraising events	3,495	7,827
	3,495	7,827

6. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	540	329

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Event income	Sporting events for the blind	20,403	17,920

8. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Sporting events for the Blind	517,985	517,985

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	277,711	397,789
Social security costs	24,267	31,428
Other pension costs	7,004	9,512
	308,982	438,729

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

	2024	2023
Sport England	3	3
Administration including; fundraising, publicity and events	7	7
Chief Executive	1	1
	11	11

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2023	448	12,503	12,951
Additions	1,982	2,166	4,148
At 31 March 2024	2,430	14,669	17,099
DEPRECIATION			
At 1 April 2023	417	6,744	7,161
Charge for year	426	4,117	4,543
At 31 March 2024	843	10,861	11,704
NET BOOK VALUE			
At 31 March 2024	1,587	3,808	5,395
At 31 March 2023	31	5,759	5,790

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,015	12,523
Social security and other taxes	6,676	6,635
Other creditors	750	720
Deferred income – Sports Sections	11,418	10,320
Deferred income – Sport England	17,178	17,178
Deferred income – IBSA World Games 2023	23,160	-
Deferred income – See My Voice	5,000	15,190
Deferred income – Together Fund (TIF)	-	20,224
Deferred income – First Steps	-	21,122
Deferred income – RNIB	-	59,157
Deferred income – Development Fund	17,937	9,629
Deferred income – YAP Training	-	1,002
Deferred income – CYP	15,767	-
Deferred income – Showdown	13,462	-
Deferred income – WG Legacy	15,000	-
	127,363	173,700

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in Funds £	Transfers between Funds £	At 31.03.24 £
Unrestricted funds				
General fund	46,599	-98,837	328,928	276,690
	46,599	-98,837	328,928	276,690
Restricted funds				
Sport England Grant	24,981	124,795	-148,002	1,774
Thomas Pocklington Trust	1,778	-1,778	-	-
Apprenticeship	1,979	-	-	1,979
First Steps	21,122	-	-21,122	-
Have a Go Days	7,458	3,434	-	10,892
See My Voice	15,190	3,600	-18,790	-
Sports Sections	56,989	-1,242	-11,426	44,321
IBSA World Games 2023	-	-5,221	5,221	-
RNIB	2,117	84,047	-76,385	9,779
Together Fund (TIF)	20,223	9,174	-29,397	-
CAF	35,052	-31,940	-3,112	-
Development Fund	9,629	-	-9,629	-
YAP Training	1,002	-	-1,002	-
CYP	-	1,822	-1,822	-
McDonald's	-	-896	-	-896
UK Sport Legacy	-	-9,402	-	-9,402
Showdown	-	13,462	-13,462	-
	197,520	189,855	-328,928	58,447
TOTAL FUNDS	**244,119**	**91,018**	**-**	**335,137**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,861	-227,698	-98,837
	128,861	-227,698	-98,837
Restricted funds			
Sport England Grant	222,806	-98,011	124,795
Thomas Pocklington Trust	-	-1,778	-1,778
Apprenticeship	-	-	-
First Steps	-	-	-
Have a Go Days	11,400	-7,966	3,434
See My Voice	15,190	-11,590	3,600
Sports Sections	34,133	-35,375	-1,242
IBSA World Games 2023	24,000	-29,221	-5,221
RNIB	157,638	-73,591	84,047
Together Fund (TIF)	20,223	-11,049	9,174
CAF	-8,308	-23,632	-31,940
Development Fund	-	-	-
YAP Training	-	-	-
CYP	5,355	-3,533	1,822
McDonald's	-	-896	-896
UK Sport Legacy	-	-9,402	-9,402
Showdown	13,462	-	13,462
	495,899	-306,044	189,855
TOTAL FUNDS	**624,760**	**-533,742**	**91,018**

14. Income Received from Investors

	Sport England	UK Sport	Local Authority	Other public investor income	Non-public income	TOTAL
Revenue grants	415,857	-	-	-	66,580	**482,437**
Capital grants	-	-	-	-	-	-
Membership Income	-	-	-	-	5,446	**5,446**
Sponsorship Income	-	-	-	-	132,842	**132,842**
Other income	-	-	-	-	4,035	**4,035**
Total Income	**415,857**	-	-	-	**208,903**	**624,760**
Overheads costs	805	1,089	-	-	54,772	**56,666**
Salaries	140,921	-	-	-	168,061	**308,982**
Costs of generating voluntary income	1,644	939	-	-	11,835	**14,418**
Event costs	50,871	7,374	-	-	95,187	**153,432**
Trustees' costs	-	-	-	-	244	**244**
Total Expenditure	**194,241**	**9,402**	-	-	**330,099**	**533,742**
Net income	**221,616**	**-9,402**	-	-	**-121,196**	**91,018**

Cash and Deferred Grant Reconciliation	Sport England	UK Sport	Other public investors	TOTAL
Opening Balance - Deferred grants	62,512	-	-	62,512
Cash received	415,857	-	-	415,857
Released to P&L (to match expenditure)	-466,816	-9,402	-	-476,218
Closing Balance - Deferred grants	**11,553**	**-9,402**	-	**2,151**

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 March 2024

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2024

	2024	2023
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	178,017	385,634
Subscriptions	5,446	7,332
Sport England Grant	259,221	549,559
RNIB Grant	157,638	42,569
	600,322	985,094
Activities for generating funds		
Fundraising events	3,495	7,827
Publishing income	-	-
	3,495	7,827
Investments income		
Interest received	540	329
Incoming resources from charitable activities		
Event income	20,403	17,920
Total incoming resources	624,760	1,011,170
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	13,495	7,559
Fundraising costs	923	1,284
	14,418	8,843
Charitable activities		
Wages	277,711	397,789
Social security	24,267	31,428
Pensions	7,004	9,512
Event costs	113,285	281,390
Sport England Grant	10,926	67,625
UK Sport World Games Grant	29,221	90,973
Trustees' expenses	132	98
Travel	112	3,629
Office running costs	47,159	59,148
Administration costs	3,320	2,736
Bank charges	305	320
Depreciation of fixtures and fittings	426	30
Depreciation of computer equipment	4,117	3,717
	532,403	957,238

	2024	2023
	£	£
Governance costs		
Accountancy	1,339	1,456
Exceptional item		
Opening balance differences written off	-	-
Total resources expended	533,742	958,694
Net Income/(Expenditure)	91,018	52,476

BRITISH BLIND SPORT

England & Wales - Charity number 1168093

Accounts

COMPANY REGISTRATION NUMBER: 10009918

CHARITY REGISTRATION NUMBER: 1168093

British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
CONTENTS OF THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

	Page
Report of the Trustees	3 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	20 to 22

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS	
Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered	19 Coventry Road
Office	Cubbington
	Leamington Spa
	Warwickshire
	CV32 7JN
TRUSTEES	
Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Finance Director	A Davies
Other members	L Myers
	B Moorhead
	S Fairclough
	J Carlton-Conway
Officers	
Chief Executive and Company Secretary	A MacGregor
Finance Officer	C Dix
Governance Officer	S Baker
Accountant	Solutions 4 Tax Ltd
	8 Goodacre Close
	Alfreton
	Derbyshire
	DE55 7QX
Bankers	HSBC
	126 The Parade
	Leamington Spa
	CV32 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The Board of Trustees shall consist of up to 9 members including a Chairperson, Vice Chairperson and Finance Director. At least one Trustee, in any position, shall be an active member of the charity's different sport sections. Active sport section members are defined as current participants, coaches, officials, volunteers or committee members within their sport section.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Chair, Vice Chair and Finance Director are elected at the AGM.

Induction and training of new trustees

All Trustees are familiar with the practical work of the charity, most having been involved in the sport and recreation programmes delivered by the charity over many years.

New members are initially briefed by the Chairperson and Chief Executive and provided with a copy of the charity constitution, strategy document and an induction programme. They are also made aware of the current financial position as published in the latest accounts, together with details of future objectives and plans.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to Trustees.

Risk management

Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STRUCTURE, GOVERNANACE AND MANAGEMENT

Internal controls

The Board of Trustees meets a minimum of 4 times per annum. The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate. The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Regular quarterly reports relating to both income and expenditure are provided to the Board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees. All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control system and cheques must involve and require the signatures of at least two nominated officials from two Trustees, Chief Executive, Finance Officer, Senior Manager or Finance Director. These controls are reviewed on a regular basis.

OBJECTIVES AND ACTIVITIES

Objectives, Activities and aims

The objectives of the charity are to provide or assist in creating new, or supporting existing opportunities, in the interests of social welfare for sport, recreation and leisure time occupation for blind and partially sighted people, with the object of improving the conditions of life for such people.

The main activities for the charity each year include:

- A focus on providing a comprehensive sports and events programme directly concentrating on the needs and aspirations of the organisation's blind or partially sighted membership.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of blind or partially sighted athletes and how to ensure that sport is made more accessible to meet their needs.
- To work with national governing bodies of sport to influence and help shape their programmes to become more accessible to blind or partially sighted people.
- To create early invention opportunities for children and young people with sight loss and their families.
- To sustain a well-developed recreational sight classification programme.

Grant making

This body is not normally a grant making organisation although it does consider a small number of applications where efforts by the applicants have been made to raise funds themselves. Such grants are in keeping with the aims and objectives of British Blind Sport and are scrutinised in depth by the Chief Executive, Finance Director, Governance Officer

and National Partnerships Manager prior to final approval by the British Blind Sport Board. In 2022, British Blind Sport worked in partnership with Sport England to distribute funds from the Together Fund programme to sport clubs and organisations that meet the aims of the charity by supporting blind and partially sighted people to participate in sport.

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering sporting events. In addition, the charity utilises the skills and services of volunteers local to venues that host the organisation's Have a Go day programme across the UK.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills, working under the direction of the Membership Officer and Finance Officer.

In order for our members to compete fairly, we operate the IBSA approved sight classification system. This vital work is undertaken by qualified volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the Covid pandemic, in 2022 the charity was able to return to face-to-face delivery and achieve a comprehensive programme of sport and physical activity opportunities aimed at supporting blind and partially sighted adults and children across the UK.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, donors, sponsorship, other charitable organisations and the general public.

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statements summaries the year's movements on each fund. The general reserve is £46,599 (2021 £111,523). The policy on

reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running costs.

The total reserve is £244,199 of which £197,520 is restricted. The restricted element of reserves covers the charity's salaries, charity running costs and dedicated projects.

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review its objectives or wind down the organisation over a 12-month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

Please note that the financial statement covers a period of 15 months, rather than the customary 12 months. Owing to exceptional circumstances, BBS changed its financial accounting period to align with a major funder's (Sport England) financial period which made a longer accounting period necessary. As such, these accounts cover the period 1st January 2022 to 31st March 2023.

Furthermore, we wish to draw attention to the fact that, due to the hosting of the IBSA World Games in August 2023, BBS received funding (£87,700) designated for onward distribution to other host organisations. It is important to underline that these funds should not be regarded as BBS income but must be accounted for in a transparent manner. Consequently, the inclusion of these funds may lead to an inflation of our income for this specific set of financial accounts. We appreciate your understanding of these unique circumstances and remain committed to maintaining the highest standards of financial transparency and accountability.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being, and self-esteem.

Adults and children are encouraged to participate at whatever level they choose, from grassroots to international competitive level.

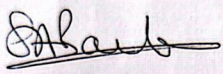
Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide

recreational/domestic classifications and liaise with the relevant national governing bodies of sport to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 03/11/2023 and signed on behalf of the board of trustees/directors by:



S Barker MBE
(Chairperson – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 March 2023 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider than an audit is not required for this year (under Section 144 of the Act and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

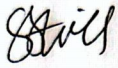
Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT - CONTINUED

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.

Signed:  Date: 03/11/2023

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	**2023 Total Funds £**	2021 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	150,298	834,796	**985,094**	401,873
Activities for generating funds	5	5,706	2,121	**7,827**	2,474
Investment income	6	329	-	**329**	166
Incoming resources from charitable activities:					
Sporting events for the Blind	7	-	17,920	**17,920**	8,864
Total incoming resources		**156,333**	**854,837**	**1,011,170**	413,377
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,284	7,559	**8,843**	1,018
Charitable activities					
Sporting events for the Blind	8	239,472	708,923	**948,395**	409,198
Governance costs		1,456	-	**1,456**	1,358
Exceptional Item		-	-	-	-
TOTAL RESOURCES EXPENDED		**242,212**	**716,482**	**958,694**	411,574
Net incoming/(expenditure) resource before tax		-85,879	138,355	**52,476**	1,803
Tax payable		-	-	-	-
Net income/(expenditure) resource after tax		-85,879	138,355	**52,476**	1,803
RECONCILIATION OF FUNDS					
Total funds brought forward		111,523	80,120	**191,643**	189,840
Transfer between funds		20,955	-20,955	-	-
TOTAL FUNDS CARRIED FORWARD		**46,599**	**197,520**	**244,119**	191,643

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

BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2021 £
FIXED ASSETS					
Tangible assets	11	5,790	-	**5,790**	2,443
CURRENT ASSETS					
Cash at bank		58,836	351,341	**410,177**	428,619
Other debtors		1,852	-	**1,852**	7,860
Total current assets		60,688	351,341	**412,029**	436,479
CREDITORS: amounts falling due Within one year	12	-19,879	-153,821	**-173,700**	-247,279
NET CURRENT ASSETS		-19,879	-153,821	**173,700**	189,200
TOTAL ASSETS LESS CURRENT LIABILITIES		46,599	197,520	**244,119**	191,643
NET ASSETS		46,599	197,520	**244,119**	**191,643**
FUNDS					
Unrestricted funds	13			**46,599**	111,523
Restricted funds				**197,520**	80,120
TOTAL FUNDS				**244,119**	191,643

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees and authorised for issue on ... 03/11/2023 and are signed on behalf of the board by:

S Barker MBE
(Chairperson – Trustee)

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

1. **GENERAL INFORMATION**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **ACCOUNTING POLICIES**

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:

(a) No cash flow statement has been produced for the Charity.
(b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of staging events and sporting activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2023	2021
	£	£
Donations	385,634	190,756
Subscriptions	7,332	4,553
Sport England Grant	549,559	180,944
RNIB Grant	42,569	25,620
	985,094	401,872

5. ACTIVITIES FOR GENERATING FUNDS

	2023	2021
	£	£
Fundraising events	7,827	2,474
	7,827	2,474

6. INVESTMENT INCOME

	2023	2021
	£	£
Interest received	329	166

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2023	2021
		£	£
Event income	Sporting events for the blind	17,920	8,864

8. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Sporting events for the Blind	948,395	948,395

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

10. STAFF COSTS

	2023	2021
	£	£
Wages and salaries	397,789	251,389
Social security costs	31,428	18,436
Other pension costs	9,512	5,671
	438,729	275,496

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

	2023	2021
Sport England	3	3
Administration including; fundraising, publicity and events	7	7
Chief Executive	1	1
	11	11

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2021	448	5,409	5,857
Additions	-	7,094	7,094
At 31 March 2023	448	12,503	12,951
DEPRECIATION			
At 1 January 2021	387	3,027	3,414
Charge for year	30	3,717	3,747
At 31 March 2023	417	6,744	7,161
NET BOOK VALUE			
At 31 March 2023	31	5,759	5,790
At 31 December 2021	61	2,382	2,443

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2021
	£	£
Trade creditors	12,523	2,365
Social security and other taxes	6,635	6,900
Other creditors	720	720
Deferred income – Sports Sections	10,320	-
Deferred income – Sport England	17,178	93,096
Deferred income – World Games	-	24,800
Deferred income – See My Voice	15,190	1,002
Deferred income – TIF Funding	20,224	11,622
Deferred income – First Steps	21,122	9,604
Deferred income – Have A Go Days	-	9,629
Deferred income – CAF	-	87,541
Deferred income – RNIB	59,157	-
Deferred income – Development Fund	9,629	-
Deferred income – YAP Training	1,002	-
	173,700	247,279

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in Funds £	Transfers between Funds £	At 31.03.23 £
Unrestricted funds				
General fund	111,523	-85,879	20,955	46,599
	111,523	-85,879	20,955	46,599
Restricted funds				
Sports England Grant	16,046	133,231	-124,296	24,981
Thomas Pocklington Trust	3,556	-1,778	-	1,778
Apprenticeship	1,979	-	-	1,979
First Steps	11,126	-6,259	16,255	21,122
Have a Go Days	3,344	4,114	-	7,458
See My Voice	7,936	8,052	-798	15,190
Sports Section	41,209	5,460	10,320	56,989
Spring Impact Income	-	-	-	-
World Games	-	-673	673	-
RNIB	-5,076	-38,844	46,037	2,117
TIF Fund	-	-	20,223	20,223
CAF	-	35,052	-	35,052
Development Fund	-	-	9,629	9,629
YAP Training	-	-	1,002	1,002
	80,120	138,355	-20,955	197,520
TOTAL FUNDS	**191,643**	**52,476**	**-**	**244,119**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,333	-242,212	-85,879
	156,333	-242,212	-85,879
Restricted funds			
Sport England Grant	298,725	-165,494	133,231
Thomas Pocklington Trust	-	-1,778	-1,778
Apprenticeship	-	-	-
First Steps	23,653	-29,912	-6,259
Have a Go Days	21,153	-17,039	4,114
See My Voice	138,236	-130,184	8,052
Sports Section	46,761	-41,301	5,460
Spring Impact Income	-	-	-
World Games	90,300	-90,973	-673
RNIB	42,569	-81,413	-38,844
TIF Fund	109,599	-109,599	-
CAF	83,841	-48,789	35,052
Development Fund	-	-	-
YAP Training	-	-	-
	854,837	-716,482	138,355
TOTAL FUNDS	**1,011,170**	**-958,694**	**52,476**

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 March 2023

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023

	2023	2021
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	385,634	190,756
Subscriptions	7,332	4,553
Sport England Grant	549,559	180,944
RNIB Grant	42,569	25,620
	985,094	401,873
Activities for generating funds		
Fundraising events	7,827	2,474
Publishing income	-	-
	7,827	2,474
Investments income		
Interest received	329	166
Incoming resources from charitable activities		
Event income	17,920	8,864
Total incoming resources	1,011,170	413,377
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	7,559	834
Fundraising costs	1,284	184
	8,843	1,018
Charitable activities		
Wages	397,789	251,389
Social security	31,428	18,436
Pensions	9,512	5,671
Event costs	281,390	62,341
Sport England Grant	67,625	29,809
UK Sport World Games Grant	90,973	5,852
Trustees' expenses	98	-
Travel	3,629	761
Office running costs	59,148	30,963
Administration costs	2,736	2,277
Bank charges	320	108
Depreciation of fixtures and fittings	30	89
Depreciation of computer equipment	3,717	1,5802
	948,395	409,198

	2023	2021
	£	£
Governance costs		
Accountancy	1,456	1,358
Exceptional item		
Opening balance differences written off	-	-
Total resources expended	958,694	411,574
Net Income/(Expenditure)	52,476	1,803

BRITISH BLIND SPORT

England & Wales - Charity number 1168093

Accounts

COMPANY REGISTRATION NUMBER: 10009918

CHARITY REGISTRATION NUMBER: 1168093

British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
CONTENTS OF THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

	Page
Report of the Trustees	3 to 7
Independent Examiner's Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 18
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	19 to 21

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered Office	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN

TRUSTEES

Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Finance Director	S Hussain
Other members	L Myers B Moorhead C Spencer B Jones

Officers

Chief Executive and Company Secretary	Mrs A MacGregor
Finance Officer	Mrs C Dix
Governance Officer	Mrs S Baker

Accountant	Solutions 4 Tax Ltd 8 Goodacre Close Alfreton Derbyshire DE55 7QX
Bankers	HSBC 126 The Parade Leamington Spa CV32 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The Board of Trustees shall consist of up to 9 members including a Chairperson, Vice Chairperson and Finance Director. At least one Trustee, in any position, shall be an active member of the charity's different sport sections. Active sport section members are defined as current participants, coaches, officials, volunteers or committee members within their sport section.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Chair, Vice Chair and Finance Director are elected at the AGM.

Induction and training of new trustees

All Trustees are familiar with the practical work of the charity, most having been involved in the sport and recreation programmes delivered by the charity over many years.

New members are initially briefed by the Chairperson and Chief Executive and provided with a copy of the charity constitution and an induction programme. They are also made aware of the current financial position as published in the latest accounts, together with details of future plans and objectives.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to Trustees.

Risk management

Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STRUCTURE, GOVERNANACE AND MANAGEMENT

Internal controls

The Board of Trustees meets a minimum of 4 times per annum. The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate. The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Regular quarterly reports relating to both income and expenditure are provided to the Board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees. All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control system and cheques must involve and require the signatures of at least two nominated officials from two Trustees, Chief Executive, Finance Officer, Senior Manager or Finance Director. *These controls are reviewed on a regular basis.*

OBJECTIVES AND ACTIVITIES

Objectives, Activities and aims

The objectives of the charity are to provide or assist in providing opportunities in the interests of social welfare for recreation and leisure time occupation for blind and partially sighted people, with the object of improving the conditions of life for such people.

The main activities for the charity each year include;

- A focus on providing a comprehensive sports and events programme directly concentrating on the needs and aspirations of the visually impaired membership.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of visually impaired athletes and how to ensure that sport is made more accessible to meet their needs.
- *To work with national governing bodies of sport to influence and help shape their* programmes to become more accessible to visually impaired people.
- To create early invention opportunities for children living with sight loss and their families.
- To sustain a well-developed sight classification programme.

Grant making

This body is not normally a grant making organisation although it does consider a small number of applications where efforts by the applicants have been made to raise funds themselves. Such grants are in keeping with the aims and objectives of British Blind Sport and are scrutinised in depth by the Chief Executive, Finance Director, Governance Officer

and National Partnerships Manager prior to final approval by the British Blind Sport Board. In 2021, British Blind Sport worked in partnership with Sport England to distribute funds from the Tackling Inequalities programme to sport clubs and organisations that meet the aims of the charity by supporting blind and partially sighted people to participate in sport.

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are three sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering sporting events. In addition, the charity utilises the skills and services of volunteers local to venues that host the organisation's Have a Go day programme across the UK.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills, working under the direction of the Membership Officer and Finance Officer.

In order for our members to compete fairly, we operate the IBSA approved sight classification system. This vital work is undertaken by trained volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the Covid pandemic having a detrimental impact on face to face delivery, the charity was able to achieve a comprehensive programme of sports and physical activity virtual delivery opportunities aimed at supporting visually impaired adults and children across the UK.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, Company donors, sponsorship, other charitable organisation and the general public.

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statements summaries the year's

movements on each fund. The general reserve is £111,523 (2020 £97,922). The policy on reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running costs.

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review its objectives or wind down the organisation over a 12-month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being and self-esteem.

Adults and children are encouraged to participate at whatever level they choose, from grassroots up to international competitive level.

Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide recreational/domestic classifications and liaise with the relevant national governing bodies of sport to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees/directors by:

S Barker MBE
(Chairperson – Trustee) 12·04·2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 December 2021 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider than an audit is not required for this year (under Section 144 of the Act and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT - CONTINUED

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.

Signed:  Date: 12-04-2022

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
8 Goodacre Close
Alfreton
Derbyshire
DE55 7QX

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	**2021 Total Funds £**	2020 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	220,361	181,512	**401,873**	303,964
Activities for generating funds	5	2,474	-	**2,474**	12,786
Investment income	6	166	-	**166**	612
Incoming resources from charitable activities:					
Sporting events for the Blind	7	-	8,864	**8,864**	2,820
Total incoming resources		**223,001**	**190,376**	**413,377**	320,182
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		244	774	**1,018**	2,464
Charitable activities					
Sporting events for the Blind	8	152,224	256,974	**409,198**	320,513
Governance costs		1,358	-	**1,358**	1,335
Exceptional Item		-	-	**-**	-
TOTAL RESOURCES EXPENDED		**153,826**	**257,748**	**411,574**	324,312
Net incoming/(expenditure) resource before tax		69,175	-67,372	**1,803**	-4,130
Tax payable		-	-	**-**	-
Net income/(expenditure) resource after tax		69,175	-67,372	**1,803**	-4,130
RECONCILIATION OF FUNDS					
Total funds brought forward		97,922	91,918	**189,840**	193,970
Transfer between funds		-55,574	55,574	**-**	-
TOTAL FUNDS CARRIED FORWARD		**111,523**	**80,120**	**191,643**	189,840

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

BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
FIXED ASSETS					
Tangible assets	11	2,443	-	**2,443**	944
CURRENT ASSETS					
Cash at bank		111,204	317,415	**428,619**	253,691
Other debtors		7,860	-	**7,860**	1,135
Total current assets		119,064	317,415	**436,479**	254,826
CREDITORS: amounts falling due Within one year	12	-9,984	-237,295	**-247,279**	-65,930
NET CURRENT ASSETS		109,080	80,120	**189,200**	188,896
TOTAL ASSETS LESS CURRENT LIABILITIES		111,523	80,120	**191,643**	189,840
NET ASSETS		111,523	80,120	**191,643**	**189,840**
FUNDS					
Unrestricted funds	13			**111,523**	97,922
Restricted funds				**80,120**	91,918
TOTAL FUNDS				**191,643**	189,840

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees and authorised for issue on ..... and are signed on behalf of the board by:

S Barker MBE
(Chairperson – Trustee)

12·04·2022

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

1. ***GENERAL INFORMATION***

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **ACCOUNTING POLICIES**

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:

(a) No cash flow statement has been produced for the Charity.
(b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- *Costs of generating funds comprise the costs associated with attracting voluntary* income and the costs of staging events and sporting activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2021	2020
	£	£
Donations	190,756	157,386
Subscriptions	4,553	3,706
Sport England Grant	180,944	119,872
RNIB Grant	*25,620*	*23,000*
	401,872	303,964

5. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Fundraising events	2,474	12,786
	2,474	12,786

6. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	166	612

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Event income	Sporting events for the blind	8,864	2,820

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Sporting events for the Blind	409,198	409,198

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	251,389	206,903
Social security costs	18,436	13,772
Other pension costs	5,671	4,924
	275,496	225,600

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

	2021	2020
Sport England	3	3
Administration including; fundraising, publicity and events	7	4
Chief Executive	1	1
	11	8

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2020	448	2,319	2,767
Additions	-	3,090	3,090
At 31 December 2021	448	5,409	5,857
DEPRECIATION			
At 1 January 2020	298	1,525	1,823
Charge for year	89	1,502	1,591
At 31 December 2021	387	3,027	3,414
NET BOOK VALUE			
At 31 December 2021	61	2,382	2,443
At 31 December 2020	150	794	944

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,365	275
Social security and other taxes	6,900	4,848
Other creditors	720	644
Deferred income – Spring Impact	-	20,656
Deferred income – Sport England	93,096	25,757
Deferred income – World Games	24, 800	13,750
Deferred income – See My Voice	1,002	-
Deferred income – TIF Funding	11,622	-
Deferred income – First Steps	9,604	-
Deferred income – Have A Go Days	9,629	-
Deferred income – CAF	87,541	-
	247,279	65,930

13. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in Funds £	Transfers between Funds £	At 31.12.21 £
Unrestricted funds				
General fund	97,922	69,175	-55,574	111,523
	97,922	69,175	-55,574	111,523
Restricted funds				
Sports England Grant	15,523	6,986	-6,463	16,046
Thomas Pocklington Trust	5,766	6,070	-8,280	3,556
Apprenticeship	1,979	-	-	1,979
First Steps	15,736	-1,999	-2,611	11,126
Have a Go Days	6,000	-2,656	-	3,344
See My Voice	8,000	14,066	-14,130	7,936
Sports Section	35,911	5,298	-	41,209
Spring Impact Income	3,003	42	-3,045	-
World Games	-	-	-	-
RNIB	-	1,991	-7,067	-5,076
TIF Fund	-	-	-	-
CAF	-	-87,541	87,541	-
Development Fund	-	-9,629	9,629	-
	91,918	-67,372	55,574	80,120
TOTAL FUNDS	**189,840**	**1,803**	**-**	**191,643**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,001	-153,826	69,175
	223,001	-153,826	69,175
Restricted funds			
Sport England Grant	91,686	-84,700	6,986
Thomas Pocklington Trust	6,070	-	6,070
Apprenticeship	-	-	-
First Steps	26,163	-28,162	-1,999
Have a Go Days	6,800	-9,456	-2,656
See My Voice	65,124	-51,058	14,066
Sports Section	24,819	-19,521	5,298
Spring Impact Income	42	-	42
World Games	20,700	-20,700	-
RNIB	25,620	-23,629	1,991
TIF Fund	20,521	-20,521	-
CAF	-87,541	-	-87,541
Development Fund	-9,629	-	-9,629
	190,375	-257,747	-67,372
TOTAL FUNDS	**413,376**	**-411,573**	**1,803**

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 December 2021

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	190,756	157,386
Subscriptions	4,553	3,706
Sport England Grant	180,944	119,872
UK Sport World Games Grant	25,620	23,000
	401,873	303,964
Activities for generating funds		
Fundraising events	2,474	12,786
Publishing income	-	-
	2,474	12,786
Investments income		
Interest received	166	612
Incoming resources from charitable activities		
Event income	8,864	2,820
Total incoming resources	413,377	320,182
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	834	1,674
Fundraising costs	184	790
	1,018	2,464
Charitable activities		
Wages	251,389	206,903
Social security	18,436	13,772
Pensions	5,671	4,924
Event costs	62,341	17,639
Sport England Grant	29,809	17,728
UK Sport World Games Grant	5,852	20,500
Trustees' expenses	-	35
Travel	761	126
Office running costs	30,963	35,395
Administration costs	2,277	2,530
Bank charges	108	112
Depreciation of fixtures and fittings	89	89
Depreciation of computer equipment	1,502	760
	409,198	320,513

	2021	2020
	£	£
Governance costs		
Accountancy	1,358	1,335
Exceptional item		
Opening balance differences written off	-	-
Total resources expended	411,574	324,312
Net Income/(Expenditure)	1,803	-4,130

BRITISH BLIND SPORT

England & Wales - Charity number 1168093

Accounts

COMPANY REGISTRATION NUMBER: 10009918
CHARITY REGISTRATION NUMBER: 1168093

British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2020

Solutions 4 Tax Ltd
22 Aumonier Way
Alfreton
Derbyshire
DE55 7QQ

BRITISH BLIND SPORT
Company Limited by Guarantee
CONTENTS OF THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

	Page
Report of the Trustees	3 to 7
Independent Examiner's Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 17
The following pages do not form part of the financial statements	
Detailed Statement of Financial Activities	18 to 20

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered Office	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN

TRUSTEES

Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Finance Director	S Hussain
Other members	L Myers
	B Moorhead
	C Spencer
	B Jones

Officers

Chief Executive and Company secretary	Mrs A MacGregor
Finance Officer	Mrs C Dix

Accountant	Solutions 4 Tax Ltd 22 Aumonier Way Alfreton Derbyshire DE55 7QQ
Bankers	HSBC 126 The Parade Leamington Spa CV32 4AJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The Board of Trustees shall consist of up to 9 members including a Chairperson, Vice Chairperson and Finance Director. At least one Trustee, in any position, shall be an active member of the charity's different sport sections. Active sport section members are defined as current participants, coaches, officials, volunteers or committee members within their sport section.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Chair, Vice Chair and Finance Director are elected at the AGM.

Induction and training of new trustees

All Trustees are familiar with the practical work of the charity, most having been actively involved in the sport and recreation programmes delivered by the charity over many years.

New members are initially briefed by the Chairperson and Chief Executive and provided with a copy of the charity constitution and an induction programme. They are also made aware of the current financial position as published in the latest accounts, together with details of future plans and objectives.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to Trustees.

Risk management

Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STRUCTURE, GOVERNANACE AND MANAGEMENT

Internal controls

The Board of Trustees meets a minimum of 4 times per annum. The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate. The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Regular quarterly reports relating to both income and expenditure are provided to the Board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees. All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control system and must involve and require the signatures of at least two nominated officials from two Trustees, Chief Executive, Finance Officer, Senior Manager or Finance Director. *These controls are reviewed on a regular basis.*

OBJECTIVES AND ACTIVITIES

Objectives, Activities and aims

The objectives of the charity are to provide or assist in providing opportunities in the interests of social welfare for recreation and leisure time occupation for blind and partially sighted people, with the object of improving the conditions of life for such people.

The main activities for the charity each year include;

- A focus on providing a comprehensive sports and events programme directly concentrating on the needs and aspirations of the visually impaired membership.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of visually impaired athletes and how to ensure that sport is made more accessible to meet their needs.
- *To work with national governing bodies of sport to influence and help shape their* programmes to become more accessible to visually impaired people.
- To create early invention opportunities for children living with sight loss and their families.
- To sustain a well-developed sight classification programme.

Grant making

This body is not normally a grant making organisation although it does consider a small number of applications where efforts by the applicants have been made to raise funds themselves. Such grants are in keeping with the aims and objectives of British Blind Sport and are scrutinised in depth by the Chief Executive, Finance Director and National Partners Manager prior to final approval by the British Blind Sport Board.

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are four sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering a sporting event.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills; working under the direction of the Membership and Finance Officer. Additionally, in order for our members to compete fairly, we operate the IBSA approved sight classification system. This vital work is undertaken by trained volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the Covid pandemic having a detrimental impact on face to face delivery, the charity was able to achieve a comprehensive programme of sports and physical activity virtual delivery opportunities aimed at supporting visually impaired adults and children across the UK.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, *Company donors, sponsorship, other charitable organisation and the general public.*

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statements summaries the year's movements on each fund. The general reserve is £97,922 (2019 £52,406). The policy on reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running *costs.*

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review is objectives or wind down the organisation over a 12 month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being and self-esteem.

Adults and children are encouraged to participate at whatever level they choose, from grassroots up to international competitive level.

Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide recreational/domestic classifications and liaise with the relevant national governing bodies of sport to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' annual report was approved on ....30/3/21..... and signed on behalf of the Board of Trustees/directors by:

S Barker MBE
(Chairperson – Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 December 2020 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider than an audit is not required for this year (under Section 144 of the Act and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT - CONTINUED

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.

Signed:  Date: 14/07/2021

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
22 Aumonier Way
Alfreton
Derbyshire
DE55 7QQ

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	**2020 Total Funds £**	2019 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	99,114	204,850	**303,964**	336,617
Activities for generating funds	5	11,936	850	**12,786**	16,616
Investment income	6	612	-	**612**	928
Incoming resources from charitable activities:					
Sporting events for the Blind	7	50	2,770	**2,820**	14,451
Total incoming resources		**111,712**	**208,470**	**320,182**	368,612
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		790	1,674	**2,464**	5,327
Charitable activities					
Sporting events for the Blind	8	124,075	196,438	**320,513**	366,047
Governance costs		1,335	-	**1,335**	544
Exceptional Item		-	-	**-**	-
TOTAL RESOURCES EXPENDED		**126,200**	**198,112**	**324,312**	371,918
Net incoming/(expenditure) resource before tax		-14,488	10,358	**-4,130**	-3,306
Tax payable		-	-	**-**	-
Net income/(expenditure) resource after tax		-14,488	10,358	**-4,130**	-3,306
RECONCILIATION OF FUNDS					
Total funds brought forward		52,406	141,564	**193,970**	197,276
Transfer between funds		50,004	-50,004	**-**	-
TOTAL FUNDS CARRIED FORWARD		**87,922**	**101,918**	**189,840**	193,970

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

BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
FIXED ASSETS					
Tangible assets	11	944	-	**944**	827
CURRENT ASSETS					
Cash at bank		125,283	128,408	**253,691**	194,236
Other debtors		1,135	-	**1,135**	6,526
Total current assets		126,418	128,408	**254,826**	200,762
CREDITORS: amounts falling due Within one year	12	-5,767	-60,163	**-65,930**	-7,619
NET CURRENT ASSETS		120,651	68,245	**188,896**	193,143
TOTAL ASSETS LESS CURRENT LIABILITIES		121,595	68,245	**189,840**	193,970
NET ASSETS		121,595	68,245	**189,840**	**193,970**
FUNDS					
Unrestricted funds	13			**87,922**	52,406
Restricted funds				***101,918***	*141,564*
TOTAL FUNDS				**189,840**	193,970

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Board of Trustees and authorised for issue on 30/3/21

.....

and are signed on behalf of the Board by:

S Barker MBE
(Chairperson – Trustee)

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

1. ***GENERAL INFORMATION***

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **ACCOUNTING POLICIES**

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:

(a) No cash flow statement has been produced for the Charity.
(b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- *Costs of generating funds comprise the costs associated with attracting voluntary* income and the costs of staging events and sporting activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2020	2019
	£	£
Donations	157,386	180,541
Subscriptions	3,706	7,318
Sport England Grant	119,872	148,758
UK Sport World Games Grant	*23,000*	-
	303,964	336,617

5. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Fundraising events	12,786	16,616
	12,786	16,616

6. INVESTMENT INCOME

	2020	2019
	£	£
Interest received	612	928

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2020 £	2019 £
Event income	Sporting events for the blind	2,820	14,451

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Sporting events for the Blind	320,513	366,047

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	206,903	217,910
Social security costs	13,772	15,231
Other pension costs	4,924	5,721
	225,600	238,862

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

	2020	2019
Sport England	3	3
Administration including; fundraising, publicity and events	4	4
Chief Executive	1	1
	8	8

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2019	448	1,353	1,801
Additions	0	966	966
At 31 December 2020	448	2,319	2,767
DEPRECIATION			
At 1 January 2019	209	765	974
Charge for year	89	760	849
At 31 December 2020	298	1,525	1,823
NET BOOK VALUE			
At 31 December 2020	150	794	944
At 31 December 2019	239	588	827

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	275	2,234
Social security and other taxes	4,848	4,878
Other creditors	644	507
Deferred income – Spring Impact	20,656	-
Deferred income – Sport England	25,757	-
Deferred income – World Games	13,750	-
	65,930	7,619

13. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in Funds £	Transfers between Funds £	At 31.12.20 £
Unrestricted funds				
General fund	52,406	-14,488	60,004	97,922
	52,406	-14,488	60,004	97,922
Restricted funds				
Sports England Grant	28,878	-3,355	-10,000	15,523
Thomas Pocklington Trust	6,070	-304	-	5,766
Apprenticeship	1,979	-	-	1,979
First Steps	26,757	9,740	-20,761	15,736
Have a Go Days	5,829	11,635	-11,464	6,000
See My Voice	41,443	-15,664	-17,779	8,000
Sports Section	30,608	5,303	-	35,911
Spring Impact Income	-	3,003	-	3,003
World Games	-	-	-	-
	141,564	10,358	-60,004	91,918
TOTAL FUNDS	**193,970**	**-4,130**	**-**	**189,840**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,712	-126,200	-14,488
	111,712	-126,200	-14,488
Restricted funds			
Sport England Grant	77,270	-80,625	-3,355
Thomas Pocklington Trust	12,140	-12,444	-304
Apprenticeship	-	-	-
First Steps	28,547	-18,807	9,740
Have a Go Days	18,493	-6,858	11,635
See My Voice	20,608	-36,272	-15,664
Sports Section	8,918	-3,615	5,303
Spring Impact Income	21,994	-18,991	3,003
World Games	20,500	-20,500	-
	208,470	-198,112	10,358
TOTAL FUNDS	**320,182**	**-324,312**	**-4,130**

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 December 2020

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2020

	2020	2019
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	157,386	180,541
Subscriptions	3,706	7,318
Sport England Grant	119,872	148,758
UK Sport World Games Grant	23,000	-
	303,964	336,617
Activities for generating funds		
Fundraising events	12,786	16,616
Publishing income	-	-
	12,786	16,616
Investments income		
Interest received	612	928
Incoming resources from charitable activities		
Event income	2,820	14,451
Total incoming resources	320,182	368,612
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	1,674	2,710
Fundraising costs	790	2,617
	2,464	5,327
Charitable activities		
Wages	206,903	217,910
Social security	13,772	15,231
Pensions	4,924	5,721
Event costs	17,639	56,149
Sport England Grant	17,728	28,086
UK Sport World Games Grant	20,500	-
Trustees' expenses	35	572
Travel	126	1,692
Office running costs	35,395	37,199
Administration costs	2,530	2,829
Bank charges	112	118
Depreciation of fixtures and fittings	89	89
Depreciation of computer equipment	760	451
	320,513	366,047

	2020	2019
	£	£
Governance costs		
Accountancy	1,335	544
Exceptional item		
Opening balance differences written off	-	-
Total resources expended	324,312	371,918
Net Income/(Expenditure)	-4,130	-3,306