

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2022
for
Braille IT CIO**

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

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**Report of the Trustees
for the Year Ended 30 September 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects and aims of the charity are:

To advance the education of members of the visually impaired community, their families, carers and others interested in the understanding of visual impairment through:

- The provision of educational and training facilities for adults.
- The area covered by the Association shall be in East Lancashire and surrounding area.

Public benefit

In setting our objectives and reviewing our activities to ensure they continue to reflect the charities aims we have given careful consideration to the Charity Commission's public benefit guidance.

Our objectives and aims benefit the public and local community by enhancing the lives of anyone affected by visual impairments. This is done by providing education and equipment to group attendees at four centres in East Lancashire, which promote learning, support and engagement with others to assist their general health and mental wellbeing.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Resuming of classes after Covid 19 has been slow but steady, interrupted several times due to restrictions and lockdowns. We had a temporary move to Padiham Town Hall, this worked well and new learners were attending, these learners have now transferred to Burnley Library.

We have been successful with funding from numerous organisations to support the purchase of new equipment, a visual assistant, stationary, accreditation, insurance, DBS, distance learning materials, additional home office equipment and recently a grant for a successful theatre trip to Bradford.

Burnley Lions had a VISION DAY - Braille IT joined many groups for the day. Letting visitors know what the group had to offer. Braille IT have made good links with ELVIN, CVS (Burnley), welfare rights, safeguarding, children's services, RVVIG, sliding doors, Blackburn Mill Hill Community Centre and Guide Dogs.

We are being promoted on the Clitheroe's Library website at and Accrington Blind Society website.

FINANCIAL REVIEW

Principal funding sources

The organisation's main source of funding is from the application for grants from local councils and various charitable funds. In the year a total of £59,280 was received, including £34,572 in grants, £24,264 from the previous charity Braille IT and £444 in donations from individuals.

In accordance with the charitable objectives of the organisation, £6,597 of new equipment has been purchased for use in classes and for lending to our learners, and a theatre trip was organised costing £797. Costs for session workers, travel and session expenses totalled £22,128, with general governance and support costs of £1,587.

Income and costs have lead to a surplus of £28,171 for the year, which are held in reserves for future expenditure.

**Report of the Trustees
for the Year Ended 30 September 2022**

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold sufficient funds to meet at least twelve months operating costs, as well as to accumulate reserves for future expenditure within the aims and objectives of the charity.

Total funds of £28,891 are held in the organisation's bank account at the year end. This is made up of £3,047 unrestricted funds and £25,844 in restricted funds provided from grant income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Braille IT is a Charitable Incorporated Organisation, registered charity; No. 1195127 (England & Wales).

The organisation is governed by a Constitution of a Charitable Incorporated Organisation with voting members other than its charity trustees, dated 21st January 2021.

Recruitment and appointment of new trustees

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

Appointment of charity trustees

(1) At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office.

(2) At every [subsequent] annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one third shall retire from office, but if there is only one charity trustee, he or she shall retire;

(3) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

(4) The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as provided in sub-clause (5) of this clause;

(5) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause [15] (Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in clause [12(3)] on the number of charity trustees would not as a result be exceeded;

(6) A person so appointed by the members of the CIO shall retire in accordance with the provisions of sub-clauses (2) and (3) of this clause. A person so appointed by the charity trustees shall retire at the conclusion of the next annual general meeting after the date of his or her appointment, and shall not be counted for the purpose of determining which of the charity trustees is to retire by rotation at that meeting.

Reappointment of charity trustees

Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least three years.

**Report of the Trustees
for the Year Ended 30 September 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Any charity trustee may call a meeting of the charity trustees.

Subject to that, the charity trustees shall decide how their meetings are to be called, and what notice is required.

No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. Questions arising at a meeting shall be decided by a majority of those eligible to vote. In the case of an equality of votes, the chair shall have a second or casting vote.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1195127

Principal address

30 Cringle Way
Clitheroe
Lancashire
BB7 2ES

Trustees

M J Kilmister
D Buller
C Tattersall

Independent Examiner

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Approved by order of the board of trustees on 27th July 2023 and signed on its behalf by:

.....
C Tattersall - Trustee

Independent examiner's report to the trustees of Braille IT CIO

I report to the charity trustees on my examination of the accounts of Braille IT CIO (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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.

Mrs A M Smith FCCA
The Association of Chartered Certified Accountants

Bennett Kirkhope Smith
Chartered Certified Accountants
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Date: 27th July 2023

Braille IT CIO**Receipts and Payments Account
for the Year Ended 30 September 2022**

		Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM	Notes			
Donations and legacies		<u>3,200</u>	<u>56,080</u>	<u>59,280</u>
EXPENDITURE ON				
Raising funds	2	153	37	190
Charitable activities				
Advance the education of members of the visually impaired community		-	29,521	29,521
Other		<u>-</u>	<u>678</u>	<u>678</u>
Total		<u>153</u>	<u>30,236</u>	<u>30,389</u>
NET INCOME		<u>3,047</u>	<u>25,844</u>	<u>28,891</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,047</u></u>	<u><u>25,844</u></u>	<u><u>28,891</u></u>

The notes form part of these financial statements

Braille IT CIO

Statement of Assets and Liabilities
30 September 2022

	Total Funds £
CASH FUNDS	
Cash at bank	28,891
	<hr/>
LIABILITIES	
Accruals	(720)
	<hr/>
ASSETS	
Retained for own use - equipment	6,597
	<hr/>
	34,768
	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th July 2023 and were signed on its behalf by:

.....
C Tattersall - Trustee

.....
D Buller - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity are prepared on a receipts and payments basis.

Braille IT charity number 1195127 was registered on 9th July 2021 and received the entire funds of Braille IT charity number 1117214 on 31st May 2022.

In accordance with guidance from the Charities Commission, receipts and payments reported in this period include all those for the period covering 1st October 2021 to 30th September 2022.

Income

Income is recognised when it is received.

Expenditure

Expenditure is recognised when it is paid.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

2. RAISING FUNDS

Raising donations and legacies

Support costs

£
190

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022.

Trustees' expenses

The charity reimbursed Chris Tattersall a total of £464.45 for telephone expenses incurred while performing services on behalf of the organisation.

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.22 £
Unrestricted funds		
General fund	3,047	3,047
Restricted funds		
Restricted	25,844	25,844
	<hr/>	<hr/>
TOTAL FUNDS	<u>28,891</u>	<u>28,891</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,200	(153)	3,047
Restricted funds			
Restricted	56,080	(30,236)	25,844
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>59,280</u>	<u>(30,389)</u>	<u>28,891</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

4. MOVEMENT IN FUNDS - continued

Restricted Funds

	2022 £
INCOME	
Donations: Braille IT	21,508
Grants	<u>34,572</u>
Total restricted income	56,080
EXPENDITURE	
Insurance	96
Repairs	306
Theatre Trip	797
Printing, Postage & Stationary	263
Electrical / Computer Equipment	6,597
Volunteer Travel & Expenses	2,644
Sessional Workers	18,755
Venue Hire	728
Consumables/ PPE	13
Bank Charges	<u>37</u>
Total restricted expenditure	30,236
Restricted funds carried forward	<u><u>25,844</u></u>

Restricted funds carried forwards are split between the following funders-

PB	1
Hedley Foundation	3,594
Ulverston Trust	698
Garfield Weston	5,945
Persimmion	274
RVBC - Voluntary Organisation Grant	3,597
Leathersellers	1,000
Albert Hunt Trust	2,000
Co-op	256
Barchester	203
Arnold Clark	1,000
Red Rose Fund	5,000
LCC Community Foundation	58
Tesco Groundworks	500
Aviva	<u>1,718</u>
Restricted funds carried forward	<u><u>25,844</u></u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Braille IT CIO**Detailed Receipts and Payments Account
for the Year Ended 30 September 2022**

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations: Braille IT	24,264
Donations	444
Grants	<u>34,572</u>
	<u>59,280</u>
Total incoming resources	59,280
EXPENDITURE	
Charitable activities	
Electrical/ computer equip	6,597
Volunteer travel & expenses	2,644
Session Workers	18,755
Venue Hire	728
Excursions	<u>797</u>
	29,521
Support costs	
Management	
AGM	109
Insurance	96
Furniture	306
Printing, postage & stationary	263
Consumables/ PPE	<u>13</u>
	787
Finance	
Bank charges	<u>81</u>
Total resources expended	<u>30,389</u>
Net income	<u><u>28,891</u></u>