

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2023
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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for the Year Ended 30 September 2023**

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**Report of the Trustees
for the Year Ended 30 September 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. 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

Braille IT has successfully submitted three new qualifications to Open Awards for accreditation. These are level 1 and level 2 in UEB Braille and Level 3 in Developing the Skills to Support Teaching Braille. We have been super busy preparing learning outcomes and assessment criteria. (24th October 2023 - Braille IT finally found out from the Open Awards that our qualifications had been through the final process before roll out. We are facing many challenges still with Open Awards to finalise the small print, but we are delighted with the progress in developing these qualifications and have been supported by St Vincent's School - A Specialist School for Sensory Impairment and Other Needs, who are based in Liverpool). This is now a national qualification and is accredited by Open Awards. It is visible on the Ofqual list of accredited Braille accredited certificates. This has taken a great deal of our time, preparing and negotiating with Open Awards to ensure it was successful when it went to panel. We will be rolling this out from January 2024 to learners.

We held an 'Inspire Day' open event on the 16th November at Clitheroe Library to celebrate this news. This was well attended and has resulted in widening our community outreach to potential new learners.

The work that Braille IT does and its effectiveness has been evident in feedback we have received and the engagement of new learners from a wide geographical areas. Braille IT are making a difference to people's lives and are grateful for the funding received from the National Lottery that has made this possible.

Recently we have had an increase in engagement with new mothers who have recently had babies who are born blind and teaching staff who support blind learners in schools. All this has been as a result of our outreach marketing strategy. We have been contacting schools and community organisations within East Lancashire and building relationships with National organisations who are working with the visually impaired. (Braillelist Foundation & ICEB). We have been speaking with a PR Consultant called Bob Hardman, who is working on a strategy to promote us in 2024 in the papers, and on the TV in association with Open Awards (our awarding body).

Braille IT have been raising our profile within our community. We have attended workshops, networking events, online training, and exhibitions. We have had visits from Social Prescribers, Rehabilitation Officers for the Blind (ROVI's) and Eye Care Liaison Officers (ECLOS). These proved to be very helpful in discussing with other organisations the changes they are encountering post Covid. We have made strong links with two talking newspapers. One of which is now providing this service to local residents in Clitheroe after our input. The other is reading our resources onto digital files for us to disseminate to learners.

Braille IT has launched a support group for parents who have children in education. This is to create a network of help within the VI community. This is proving to be well attended.

We have also been offering extracurricular activities to our adult learners after consultation with them about what they would like Braille IT to offer to support their needs. This social interaction has enabled the learners to connect with peers who share similar interests, fostering a sense of community belonging. This is proving to be highly successful. We have called this 'Braille IT Extend'.

All learners have different abilities and needs and we are focusing on delivery that is learner centred. We are showing learners that they can overcome barriers and increase their potential and achieve their goals. We are providing a point of contact and a positive focus on mental health. Learners have expressed issues including anxiety, isolation, depression and loneliness and we are working with them either directly in class or remotely to support their general health and mental wellbeing.

Braille IT's focus is about promoting learning, support and engaging learners to remain positive in all aspects of their lives, therefore reducing the strain of the current social isolation. We are promoting the use of technologies, self-care accessible software (e.g. My GP, NHS track and trace health app) and apps/video conferencing for contacting health care providers in addition to remote/distance learning resources and audio books. We have been recognised for the last three years by the NHS as social prescribers.

**Report of the Trustees
for the Year Ended 30 September 2023**

Day to day running - The Project Manager has been overseeing the entire project and we have really felt the benefit of her presence in class and out of class. All the learners are very comfortable in her presence and have been approaching her with numerous problems that they have encountered. Information, guidance and signposting have been provided for many things. These include, visual and blind groups and services available in their area, safeguarding concerns at home, financial worries, IT problems, access to medical services, general anxieties regarding lifting of Covid restrictions, access to work, work stress, social anxiety, purchase of accessible theatre tickets, housing and recovery from alcohol addiction.

We have 9 volunteers currently in the classroom setting and we believe that providing volunteering opportunities, provides opportunities for social inclusion, skills development and potential routes to other roles/employment. We encourage volunteers to be informed in the development and delivery of activities, projects or services by bringing in new opinions, ideas or approaches. This helps the organisation to adapt, stay relevant to what our beneficiaries and community need as well as identifying opportunities to improve what we do.

Braille IT has been looking at ways to reduce our carbon footprint in fund raising and beyond. Braille IT is developing a Green Plan to embed sustainability across all our operations, including fundraising. We have moved to hybrid working and stay connected via technology including video conferencing/telephone and email. We are using an electric vehicle to transport tutors to and from classroom venues.

Braille IT have made several sustainable swaps including; FSC certified paper, sustainable printers, reducing mail outs, reducing plastic items and packaging, removing the dates on literature and merchandise where possible so they stay current. Communicating with suppliers to learn more about their sustainability processes and including this as part of tender processes. Encouraging local events and sustainable transport, and including a digital attendance option where possible.

The future for Braille IT is ever changing and we are adapting our delivery in response to feedback from our learners.

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 £77,921 was received, including £75,259 in grants and £2,662 in donations from individuals and organisations.

In accordance with the charitable objectives of the organisation, £11,744 of new equipment has been purchased for use in classes and for lending to our learners, and artistic and recreational excursions costing £2,252 have been organised for learners. Costs for session workers, travel and session expenses totalled £29,396, with general governance and support costs of £3,765.

Income and costs have led to a surplus of £24,267 for the year, which are held in reserves for future expenditure.

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 £53,158 are held in the organisation's bank account at the year end. This is made up of £7,446 unrestricted funds and £45,712 in restricted funds provided from grant income.

Unrestricted funds are made up of £4,278 general funds and £3,168 designated funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

**Report of the Trustees
for the Year Ended 30 September 2023**

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 2023**

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.

The organisation has 3 trustees and is led by its members. The organisation is led by the Chairperson (Chris Tattersall), who is also the lead tutor. Chris is blind and works with a Guide Dog called Goughy. He fully understands the needs of the blind and visually impaired community. All the trustees, elected officers, members, staff and volunteers have been affected by blindness or visual impairment and fully understand the needs of the beneficiaries. We have links with Accrington Blind Society, VIC (Visually Impaired Children), The Lancashire County Council VI Forum (Visually Impaired), Lancashire County Council Visually Impairment Team, Galloways, Ribble Valley Visual Impairment Group, East Lancashire Visually impaired Network (ELVIN), CCG NHS Local Prescriptions to Health, CVS, Burnley, Clitheroe, Accrington and Blackburn Libraries.

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 30th July 2024 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 2023.

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
Suites 5 & 6 The Printworks
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Clitheroe
Lancashire
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Date:

**Receipts and Payments Account
for the Year Ended 30 September 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>4,676</u>	<u>73,245</u>	<u>77,921</u>	<u>59,280</u>
EXPENDITURE ON					
Raising funds	2	4,877	755	5,632	190
Charitable activities					
Advance the education of members of the visually impaired community		12,053	32,204	44,257	29,521
Other		<u>-</u>	<u>3,765</u>	<u>3,765</u>	<u>678</u>
Total		<u>16,930</u>	<u>36,724</u>	<u>53,654</u>	<u>30,389</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	5	(12,254) <u>16,653</u>	36,521 <u>(16,653)</u>	24,267 <u>-</u>	28,891 <u>-</u>
Net movement in funds		4,399	19,868	24,267	28,891
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,047</u>	<u>25,844</u>	<u>28,891</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>7,446</u></u>	<u><u>45,712</u></u>	<u><u>53,158</u></u>	<u><u>28,891</u></u>

Statement of Assets and Liabilities
30 September 2023

	2023	2022
	Total Funds £	Total Funds £
CURRENT ASSETS		
Cash at bank	53,158	28,891
	<u> </u>	<u> </u>
 LIABILITIES		
Accruals	(1,440)	(720)
	<u> </u>	<u> </u>
 Assets		
Retained for own use - equipment	18,341	6,597
	<u> </u>	<u> </u>
	70,059	34,768
	<u> </u>	<u> </u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th July 2024 and were signed on its behalf by:

.....
 C Tattersall - Trustee

.....
 D Buller - Trustee

**Notes to the Financial Statements
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

In accordance with guidance from the Charities Commission, receipts and payments reported in this period include all those for the period covering 1st October 2022 to 30th September 2023.

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

	30.9.23	30.9.22
	£	£
Grantmaking fees	699	-
Transfer to restricted grant	4,865	-
Support costs	<u>68</u>	<u>190</u>
	<u>5,632</u>	<u>190</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

The charity reimbursed Chris Tattersall a total of £1,412.70 for telephone and internet, travel and subsistence, stationary and other miscellaneous expenses incurred while performing voluntary services on behalf of the organisation.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>3,200</u>	<u>56,080</u>	<u>59,280</u>
EXPENDITURE ON			
Raising funds	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>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

5. MOVEMENT IN FUNDS

Restricted Funds

	2023	2022
	£	£
INCOME		
Donations	385	-
Braille IT	-	40,562
Grants	72,860	15,518
Total restricted income	73,245	56,080
EXPENDITURE		
Insurance	251	96
Repairs	775	306
Excursions	2252	797
Printing, Postage & Stationary	650	263
Electrical / Computer Equipment	11682	6,597
Volunteer Travel & Expenses	1125	2,644
Sessional Workers	17,149	18,755
Venue Hire	502	728
Consumables/ PPE	-	13
Refreshments	194	-
Training	540	-
Membership Fees	74	-
Marketing	62	-
Grantmaking Fees	699	-
Independent Examination	720	-
Bank Charges	50	37
Total restricted expenditure	36,725	30,236
TRANSFERS TO UNRESTRICTED FUNDS		
Total transfers to unrestricted funds	16,653	-
Restricted funds carried forward	45,711	25,844

Restricted funds carried forwards are split between the following funders-

PB	-	1
Hedley Foundation	3,594	3,594
Ulverston Trust	-	698
Garfield Weston	-	5,945
Persimmion	-	274
RVBC - Voluntary Organisation Grant	3,597	3,597
Leathersellers	-	1,000
Albert Hunt Trust	2,000	2,000
Co-op	-	256
Barchester	-	203
Arnold Clark	-	1,000
Red Rose Fund	-	5,000
LCC Community Foundation	-	58
Tesco Groundworks	-	500
Aviva	-	1,718
HRVCVS	3,620	-

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

5. MOVEMENT IN FUNDS - continued

LCC Arts and Culture Fund	7,299	-
The National Lottery Community Fund	25,601	-
Restricted funds carried forward	45,711	25,844

Designated Funds

Restricted funds of £16,653 were reclassified and transferred to unrestricted designated funds in the year, having being incorrectly classified last year.

	2023 £	2022 £
PB	1	1
Ulverston Trust	372	698
Awards For All	-	-
Garfield Weston	917	5,945
Persimmion	-	274
Leathersellers	-	1,000
Co-op	70	256
Barchester	-	203
Arnold Clark	-	1,000
LCC Community Foundation	(548)	58
LCC Disabled Champions	1,000	-
Tesco Groundworks	500	500
Donation Ribble Valley Talking Books	856	-
Aviva	-	1,718
Red Rose Fund	-	5,000
Total designated funds	3,168	16,653

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Braille IT CIO**Detailed Receipts and Payments Account
for the Year Ended 30 September 2023**

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,662	24,708
Grants	<u>75,259</u>	<u>34,572</u>
	<u>77,921</u>	<u>59,280</u>
Total incoming resources	77,921	59,280
EXPENDITURE		
Raising donations and legacies		
Grantmaking fees	699	-
Transfer to restricted grant	<u>4,865</u>	<u>-</u>
	5,564	-
Charitable activities		
Electrical/ computer equip	11,744	6,597
Volunteer travel & expenses	2,612	2,644
Session Workers	26,784	18,755
Venue Hire	502	728
Excursions	2,252	797
Refreshments	<u>363</u>	<u>-</u>
	44,257	29,521
Support costs		
Management		
AGM	-	109
Insurance	251	96
Furniture	-	306
Printing, postage & stationary	835	263
Consumables/ PPE	46	13
Memberships	333	-
Training	540	-
Marketing	62	-
Repairs & renewables	<u>978</u>	<u>-</u>
	3,045	787
Finance		
Bank charges	68	81
Governance costs		
Independent Examiners Fee	<u>720</u>	<u>-</u>
Total resources expended	<u>53,654</u>	<u>30,389</u>
Net income	<u>24,267</u>	<u>28,891</u>

This page does not form part of the statutory financial statements