

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2025
for
Braille IT CIO**

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

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for the Year Ended 30 September 2025**

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**Report of the Trustees
for the Year Ended 30 September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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).

Braille IT continues to offer high-quality, learner-centred education, outreach, and support to blind and visually impaired adults across East Lancashire and beyond. We are pleased to present this year's report to all the funders whose funding has been instrumental in enabling us to deliver our core educational programmes, expand our community initiatives, and invest in future sustainability.

As in previous years, our core focus remains the delivery of accessible braille education, personal empowerment, and improving access to written information for blind and partially sighted individuals.

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Educational Impact and Achievements

This year has seen the continued growth and success of our accredited qualification programmes, which were awarded Ofqual recognition in late 2023. We now offer:

- Level 1 and Level 2 in UEB Braille
- Level 3 in Supporting the Teaching of UEB Braille

We are proud to announce that Braille IT now holds AIV (Authorised Internal Verifier) status with Open Awards, allowing us to make direct claims for learner certification-a significant step forward in streamlining delivery and recognising learner achievement efficiently. This milestone reflects our commitment to high standards in assessment and teaching, and builds on the administrative and academic groundwork laid last year.

Learner Engagement and Enrolment

We have successfully enrolled learners across all three qualification levels. Our learners demonstrate enthusiasm, perseverance, and curiosity-echoing the positive emotional and cognitive engagement noted in last year's report. In response to course drop-outs in prior years, we have amended the enrolment process to include a non-completion penalty clause, helping manage costs and encourage commitment.

Community Engagement and Outreach Library & Venue Partnerships

We began 2025 with an unexpected venue closure but were swiftly supported by Clitheroe Library, allowing classes to continue uninterrupted. We are pleased to have now secured a permanent venue at Accrington Library on St James's Street, without incurring venue fees. Our strong partnership with the Lancashire Libraries continues to be a cornerstone of our community presence, and Clitheroe Library was recently nominated for a Connect Award, recognising our collaborative events and contributions.

National Lottery Open Week

As part of National Lottery Open Week (March 2025), Braille IT ran open events across our venues. Free Braille taster sessions, workshops, and information days were delivered in Burnley, Clitheroe, Accrington, Blackburn, and Mill Hill. We saw an increase in enquiries and learner registrations as a direct result of these activities.

Literacy and Cultural Engagement

We continue to provide free transcription services to promote braille literacy and accessibility. Highlights from this year include:

- Production of a Braille guidebook for Gawthorpe Hall and Clitheroe Museum exhibitions.
- Transcription of two local authors' works (Andrew and Shirley) into Braille, which are being archived nationally.
- Collaboration with author and actor Michael Davis, who led a creative writing session and is working with us to make his publications accessible in Braille.
- Secured permissions from JK Rowling's publisher and author Neil Gaiman to use excerpts of their work in braille classroom settings.

Media and Public Profile

Our profile has continued to rise through:

- Social media campaigns
- Flyers, radio and press features
- SEND magazine interviews
- A visit from BBC Northwest Tonight (February 2025), which included learner interviews and classroom filming

We were also delighted to receive a visit from Emma of the National Lottery in February 2025, who visited the Clitheroe class and reported very positively on our impact.

**Report of the Trustees
for the Year Ended 30 September 2025**

Awards and Recognition

In May 2025, our management committee Chairperson, Chris Tattersall, was awarded the Clitheroe Town Award in recognition of his outstanding voluntary service and contributions to the visually impaired community. This honour highlights not only Chris's commitment, but the impact of Braille IT's work across East Lancashire.

Events and Activities

We've continued to offer Braille IT Extend, our extracurricular programme to reduce social isolation and improve wellbeing. Activities have included:

- Cultural cooking sessions
- Author visits
- National Trust visits (e.g. Gawthorpe Hall)
- Creative workshops with Cultrapedia
- Educational participation in Hi VIS Fortnight (June 2025)

In response to learner requests, we are currently planning future events, including ski slope snowboarding, theatre and spa trips. These will be risk assessed and delivered based on available funding and sufficient sighted volunteer support.

Schools and Youth Engagement

Braille IT has expanded engagement with schools. This year, we participated in:

- Ribblesdale High School's Wellbeing Day, educating students about braille, blindness, and guide dogs
- Supporting local SEND teachers and school staff through guidance, resources, and taster sessions

Wellbeing and Social Impact

Learner wellbeing continues to be a major focus. We provide safe spaces for connection and support, and address issues like anxiety, depression, isolation, and accessibility challenges. Braille IT is proud to still be recognised by the NHS as a Social Prescribing organisation for the fourth consecutive year.

Professional Development

Braille IT staff and volunteers have invested significantly in their Continued Professional Development (CPD). This year's CPD has included:

- AIV Training (Open Awards)
- UEB Braille Literacy (RNIB & UEB Online)
- Mentor and Coaching Certificate (Level 3)
- Safeguarding, Assessment, Inclusion and Equality
- Bullying and Harassment
- Health & Safety (IOSH accredited)
- HMRC Digital Transition Workshop
- CPD aligned with OFQUAL requirements

Volunteering and Skills Development

We currently have six classroom volunteers. Several are now progressing to professional qualifications or employment thanks to experience gained with Braille IT. We believe in empowering our volunteers by involving them in planning, delivery and service development-making our model truly community-led.

**Report of the Trustees
for the Year Ended 30 September 2025**

ACHIEVEMENTS AND PERFORMANCE

Sustainability and Environment

We continue to embed sustainable practices in fundraising, delivery, and resource use:

- Use of electric vehicles for travel
- Hybrid working to reduce travel emissions
- Sustainable printing (FSC-certified materials, less packaging)
- Reuse of undated promotional materials
- Engaging suppliers with strong environmental commitments

A Green Plan is in development to ensure sustainability remains at the heart of our operations.

FINANCIAL REVIEW

Principal funding sources

The organisation's main source of funding is from the application for grants from The National Lottery, local councils and various charitable funds. In the year a total of £56,028 was received, including £54,505 in grants and £1,523 in donations from individuals and organisations.

In accordance with the charitable objectives of the organisation, £11,117 of new equipment has been purchased for use in classes and for lending to our learners. Costs for session workers, travel and session expenses totalled £36,486 with general governance and support costs of £9,124.

Income and costs have led to a deficit of £699 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 £60,611 are held in the organisation's bank account at the year end. This is made up of £14,181 unrestricted funds and £46,430 in restricted funds provided from grant income.

Unrestricted funds are made up of £4,961 general funds and £9,220 designated funds.

FUTURE PLANS

Over the next year, Braille IT aims to:

- Expand its qualification offer to new geographic areas
- Increase outreach to younger learners and parents
- Further develop the Braille IT Extend programme

Conclusion

Braille IT remains deeply grateful to all of the funders for their continued support. This funding has allowed us to break down barriers, expand access to Braille, and transform lives through literacy, learning, and community. As always, we work to ensure every penny spent brings maximum benefit to our learners and their futures.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Organisational structure

Braille IT is led by five trustees, Melanie Kilmister is the Chairperson and operates under the direction of the Chris Tattersall, and Project Manager, Alison. Our management approach remains learner-centred, flexible, and collaborative. The Project Manager continues to be the operational lead for all programmes and support services.

This year, the Project Manager has addressed a wide range of learner issues, including:

- Signposting to medical services
- IT and digital literacy support
- Financial advice and benefit claims
- Accessible travel and ticketing
- Housing, mental health, and recovery support

The trustees and team remain committed to adapting to learners' evolving needs and continuing to deliver outstanding impact with the support of our funders.

**Report of the Trustees
for the Year Ended 30 September 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

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 (resigned 1.2.25)
S Kay (appointed 1.2.25)
R Thornber (appointed 1.2.25)
S I Barnes (appointed 1.2.25)

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 30/4/2026 and signed on its behalf by:


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 2025.

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
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date: 30/04/2026

Braille IT CIO**Receipts and Payments Account
for the Year Ended 30 September 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		648	-	648	354
Grants		874	54,507	55,381	59,904
		<u>1,522</u>	<u>54,507</u>	<u>56,029</u>	<u>60,258</u>
EXPENDITURE ON					
Charitable activities					
Advance the education of members of the visually impaired community		<u>1,771</u>	<u>54,957</u>	<u>56,728</u>	<u>52,106</u>
NET INCOME/(EXPENDITURE)		(249)	(450)	(699)	8,152
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>14,430</u>	<u>46,880</u>	<u>61,310</u>	<u>53,158</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>14,181</u></u>	<u><u>46,430</u></u>	<u><u>60,611</u></u>	<u><u>61,310</u></u>

The notes form part of these financial statements

Statement of Assets and Liabilities
30 September 2025

	2025	2024
	Total funds £	Total funds £
CURRENT ASSETS		
Cash at bank	60,611	61,310
	<u> </u>	<u> </u>
LIABILITIES		
Accruals	<u>(1,260)</u>	<u>(1,200)</u>
ASSETS		
Grant income	4,503	-
Retained for own use - equipment	<u>33,130</u>	<u>22,024</u>
	<u>96,984</u>	<u>82,134</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/04/2026 and were signed on its behalf by:

.....
 S I Barnes - Trustee

S I Barnes

.....
 R Thornber - Trustee

R Thornber

**Notes to the Financial Statements
for the Year Ended 30 September 2025**

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 2024 to 30th September 2025.

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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

The charity reimbursed Chris Tattersall a total of £180 for mobile telephone costs incurred while performing voluntary services on behalf of the organisation. Expenses reimbursed for the year ended 30 September 2024 were £625.20.

3. COMPARATIVES FOR THE RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	354	-	354
Grants	6,400	53,504	59,904
	<u>6,754</u>	<u>53,504</u>	<u>60,258</u>
EXPENDITURE ON			
Charitable activities			
Advance the education of members of the visually impaired community	<u>(228)</u>	<u>52,334</u>	<u>52,106</u>
NET INCOME	6,983	1,169	8,152
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,447</u>	<u>45,711</u>	<u>53,158</u>
TOTAL FUNDS CARRIED FORWARD	<u>14,430</u>	<u>46,880</u>	<u>61,310</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

4. MOVEMENT IN FUNDS

Restricted Funds

	2025 £	2024 £
INCOME		
Donations	-	-
Braille IT	-	-
Grants	54,505	53,505
Total restricted income	54,505	53,505
EXPENDITURE		
AGM	1,150	416
Insurance	283	251
Repairs	1,000	1,556
Excursions	-	3,495
Printing, Postage & Stationary	884	1,643
Electrical / Computer Equipment	11,106	3,683
Volunteer Travel & Expenses	550	616
Sessional Workers	32,650	32,252
Volunteer Gifts	179	113
Venue Hire	449	502
Consumables/ PPE	386	17
Refreshments	364	525
Training	2,933	3,565
Membership Fees	979	1,483
Mobile Phone	585	540
Marketing	203	173
Independent Examination	1,200	1,440
Bank Charges	54	64
Total restricted expenditure	54,955	36,725
TRANSFERS TO UNRESTRICTED FUNDS		
Total transfers to unrestricted funds	-	-
Restricted funds carried forward	46,430	46,880

Restricted funds carried forwards are split between the following funders-

Hedley Foundation	815	3,594
RVBC - Voluntary Organisation Grant	3,597	3,597
Albert Hunt Trust	2,000	2,000
HRVCVS	3,620	3,620
LCC Arts and Culture Fund	4,321	4,321
The National Lottery Community Fund	33,977	29,748
Fort Vale Foundation	(1,900)	-
Restricted funds carried forward	46,430	46,880

The negative fund for the Fort Vale Foundation is for expenditure incurred for an awarded grant which was not received into the bank account at the year end but was banked on 10 October 2025.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

4. MOVEMENT IN FUNDS - continued

Designated Funds

Designated funds have been classed as such by the charity as funds which have been received but which have no restricted covenants. The charity has separated them so that they can report back to the donor as to how and when the funds have been expended.

	2025	2024
	£	£
Ulverston Trust	372	372
Garfield Weston	-	917
Co-op	1,595	1,095
LCC Disabled Champions	1,000	1,000
Tesco Groundworks	2,000	1,625
Donation Ribble Valley Talking Books	3	856
Lancashire & Cumbria Integrated Care Board	4,250	4,250
	<u>4,250</u>	<u>4,250</u>
Total designated funds	<u>9,220</u>	<u>3,168</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Braille IT CIO**Detailed Receipts and Payments Account
for the Year Ended 30 September 2025**

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	648	354
Grants	<u>55,381</u>	<u>59,904</u>
	<u>56,029</u>	<u>60,258</u>
Total incoming resources	56,029	60,258
EXPENDITURE		
Charitable activities		
Electrical/ computer equip	11,106	3,683
Volunteer travel & expenses	3,086	475
Session Workers	32,650	32,252
Venue Hire	386	502
Excursions	-	4,060
Refreshments	<u>364</u>	<u>526</u>
	47,592	41,498
Support costs		
Management		
AGM	1,150	416
Insurance	283	251
Printing, postage & stationary	884	1,643
Consumables/ PPE	449	17
Memberships	979	1,483
Training	2,933	3,565
Marketing	203	173
Repairs & renewables	<u>1,001</u>	<u>1,556</u>
	7,882	9,104
Finance		
Bank charges	54	64
Governance costs		
Independent Examiners Fee	<u>1,200</u>	<u>1,440</u>
Total resources expended	<u>56,728</u>	<u>52,106</u>
Net (expenditure)/income	<u>(699)</u>	<u>8,152</u>

This page does not form part of the statutory financial statements