



**Report and Financial Statements
for the Year Ended
31 December 2022**

**Charity Number (England & Wales): 236629
Charity Number (Scotland): SC040134**

NFBUK
Report and Financial Statements for the Year Ended 31 December
2022

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Information	<u>3-4</u>
Trustees' Report	<u>5-15</u>
Independent Examination Report	<u>16-19</u>
Balance Sheet	<u>18-21</u>
Notes forming Part of the Financial Statements including Statement of Financial Activities	<u>22-39</u>

NFBUK
Report and Financial Statements for the Year Ended
31 December 2022

Report of the Trustees

The President (Chairperson) and trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2022.

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: National Federation of the Blind of the United Kingdom

English Reference: 236629

Scottish Reference: SC040134

Registered Office: Sir John Wilson House, 215 Kirkgate,
Wakefield, WF1 1JG

Email: admin@nfbuk.org

Tel: 01924 291313

Governing Document: Rules & Constitution dated June 1947
(as amended) and then revised 2010

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West
Malling, Kent, ME19 4JQ

Solicitors: Wrigleys Solicitors, 19 Cookridge Street, Leeds LS2
3AG

Accountant & Independent Examiners:

Stewart & Co Chartered Accountants, Castlecroft
Business Centre, Tom Johnston Road, Dundee, DD4 8XD

Patron: Professor Ian Bruce CBE

Trustees and Executive Council 2022

President: Andrew Hodgson

Vice-President: Karl Farrell

Honorary General Secretary: Dr Devaki Sivasubramanian

Honorary General Treasurer: Karl Farrell (Acting)

Ordinary Executive Council Members:

Pardeep Gill (to September 2022)

Karina Gregory

Yemi Dada (to September 2022)

Fiona Musgrove

Steve Springthorpe (from
September 2022)

Liz Silver (from September 2022)

NFBUK
Report and Financial Statements for
the Year Ended 31 December 2022

Report of the Trustees (cont.)

1. Foreword

The Trustees of NFBUK welcome readers to this, their 2022 report and accounts. We have provided an overview of the current status of the organisation and the purpose it serves. The Trustees welcome whatever support that readers might choose to give.

2. Aims and Objectives

The Federation is an independent, non-political, self-help campaigning pressure group and registered charity. Registered under the National Assistance Act, 1948 (as amended), and the Charities Act, 1961 (as amended). Today it is still managed by blind and partially sighted people.

Through representation and campaigning, the Federation strives to improve aspects and quality of daily life for all blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability, in the United Kingdom.

The organisation seeks to:
take action to improve the life conditions of blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability by making representations and working towards the improvement of information provided for them.

In furtherance of the above, the Federation has been involved in a number of issues over the past year and this report is a summary of some of these issues.

3. Structure, Governance and Management

This report has been prepared in accordance with the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Governing Document

National Federation of the Blind of the United Kingdom is a registered charity and is governed by the Rules and Constitution dated June 1947, (Revised April 2002 & October 2010).

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and will continue to increase reserves where possible, combined with an annual review of the controls over key financial systems and will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks. The Trustees are confident that internal controls are adequate, both at national and local levels.

The Charity is managed by an elected Executive Council which normally meets at least every two months and implements decisions following suggestions and discussions with members and branches. Branches manage their own affairs under the oversight of the Executive Council.

From our national office in Wakefield we service our members and branches which are situated throughout the UK, including one postal branch, Central Branch. We employ one part-time office administrator who is supported by unpaid volunteers. This member of staff was managed in the year under review by the Honorary General Secretary and they received instructions from the Executive Council. From 2018, we also employed a part-time Shared Space Campaign Coordinator managed by the President.

Our Executive, branch officers and members all work on an unpaid voluntary basis. All members of the Executive Council, (with the exception of any co-opted members), are regarded as Trustees. They are ultimately collectively responsible for all actions of the Federation nationally and locally.

There have been no changes in the aims or objectives during this current year and we continue our support for blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability.

Executive Officers serve for a period of three years but no more than six consecutive years.

Branches

The Federation has 10 branches throughout the United Kingdom, each branch having its own Chairperson, Secretary and Treasurer. Each branch is governed by the Constitution and Rules of the Federation and is obliged to send minutes to the National Office. The Federation also has associate members and membership is also open to affiliated organisations.

4. Office Administration and Service to Members

In addition to the foregoing work, from our national office in Wakefield we service over 500 members and 10 branches around the UK. As approximately 70% of our members are blind or partially sighted, individual communications require to be sent out in many formats including Braille, audio, large print and E-mail, all of which require a specialist range of skills from our office staff and additional finance.

The majority of our members are over 65 and being blind or partially sighted, many may live alone and rely on their regular audio USB sticks or Braille communications from the Federation, which arrive 2 or 3 times per month, keeping them up to date with news about their local area, changes in Government benefits and legislation in addition to Federation activities. Each month they receive a Federation magazine i.e. one month "FedNews", giving them items of information and interest from a World, European, UK and local perspective. On alternative months they receive a further Federation internal magazine on USB stick entitled "FedTalk", on which they can both listen and talk to the Executive, and also to other blind friends and members from across the country. This valuable service comprises a large workload of our Office

5. Review of Progress and Achievements

Review of Progress and Achievements

NFBUK Has continued to punch above its weight in profile during the past year in its raison d'être of striving "to improve aspects and quality of daily life for all blind, partially sighted and deaf-blind people, and those whose sight impairment is part of multi-disability...." This has especially been the case with

regard to our campaigns on street access and transport. There have been some small gains and much publicity making our causes known to other organisations with similar aims and to the general public as a whole.

The highlight of our year took place in September with the celebration of our 75th anniversary, held at the University of Loughborough conference Centre, Burleigh Court, on the weekend of 23-25 September. The weekend began with lively afternoon workshops on street access and Support for Sight loss. The evening's activities consisted of an anniversary dinner, followed by guest speakers, principally Paralympian Libby Clegg, an outline of our history, reflections on our past from living past Presidents and contributions from members on our present and future aspirations. This was followed by a quiz and entertainment. The following day we held the AGM, featuring the usual items, and workshops in the afternoon on becoming a Charitable Incorporated Organisation and developing a campaigns forum.

On the campaign front we still strive to achieve a ban on the use of e-scooters, and we stand out as a charity in this respect. Publicity which we gave to dangerous fires caused by the batteries of these vehicles in confined spaces led to a ban being imposed on their carriage on network rail and the London underground. Some cities have imposed temporary or permanent bans on the scooters themselves, and there may be some evidence that they are declining in popularity, but an outright ban is still a long way off. PACTS (the Parliamentary Advisory Committee on Transport Safety) greatly valued our research on this subject and in their report went some way in

warning MPs of the dangers of e-scooters. As a result of our input, we were invited to attend a reception at RAC headquarters in Central London, which was a good networking opportunity.

We have continued to point out the dangers of dockless bikes and e-scooters being dumped and parked on our footways. We had a meeting with the London Borough of Westminster concerning this matter and they were sympathetic to our views but have not yet come up with a satisfactory solution.

Cycle infrastructure continues to be a challenge and problem. Changing the behaviour of Cyclists is often seen to be the solution. We maintain that this is only half the story. However, following approaches from representatives from the Metropolitan Police we have in turn carried out awareness sessions with them and joined forces with them in educating cyclists by making them aware of the needs of vision impaired people, with the aim of improving their behaviour.

We still campaign against bus-stop bypasses and are in dialogue with local government officials, especially in London. Our profile was raised by one of our members having the chance to question the Deputy Mayor of London at a question time session in the London Borough of Redbridge concerning the dangers and unsuitability of these structures. This in turn led to media publicity involving Mayor Sadiq Kahn himself, but we are still awaiting a meeting with him to progress our case.

A contrasting experience took place in the city of Sheffield during an outreach event at the time of their Cycle City event. At this event, hosted by us at the local blind society, traffic engineers rejected the idea of bus-stop bypasses on inclusivity

grounds, coming up with an alternative solution and pledging not to allow them to be built in their city.

It is still the concern of our members that many railway stations do not have tactile marking on the edge of platforms. This need has been highlighted by ourselves and other charities such as RNIB following much publicity being given to a fatality involving a partially-sighted person in Orpington some years ago. We attended the World Railway Research Conference in Birmingham to promote this need.

Our Support for Sight Loss Campaign, following little acknowledgement of our specialist rehabilitation needs by central Government, has suffered from a lack of impetus at local level. This could be increased by the strengthening of our existing branches and the establishment of new ones.

Our internal magazine, 'Fed News' now has an expanded editorial team, which has strengthened its output and frequency, attracting new readers as a result. We will also be reviving our audio magazine 'Fed Talk' and have had an offer of a new Editor. The revival of this magazine will enable some of our more isolated and elderly members to communicate with each other and with the executive.

In the near future we will be organizing training sessions for members in their use of computers and smart phones. These may be online or live, at local and national level. We feel this is important to equip our membership to serve our organization, but also to equip them for employment, mobility or tasks within the home. Communication is an essential part of our daily lives and there is always a danger that vision impaired people can rapidly fall behind in this respect, with the ever-changing advancement in technology.

It is good that we are influenced by world events, both positive and negative. This shows that we are playing a full part in

society. Few people can have been unmoved by the plight of the Ukrainian nation, following that country's invasion by Russian troops in February of 2022. The needs of vision impaired people in the Ukraine were highlighted by the World Blind Union, which organized an online international concert featuring vision impaired artists and NFBUK was pleased to be able to donate £500 in response.

Andrew Hodgson

6. Future Plans

We will Campaign to Protect the interests of all visually impaired people with regard to the reform of benefits such as Personal Independence Payments & Universal Credit;

We will campaign to Influence the Government and the local authorities with other likeminded organizations, in the reform of social care and health legislation, funding and related benefits, especially to strengthen the provision of habilitation, rehabilitation and mobility training support services;

We will continue to campaign to keep streets clear of obstacles, to promote inclusive design, stop the introduction of level surface or shared space schemes and minimise risks from electric vehicles, working in particular towards the ban of electric scooters;

We will work to secure equal access to all forms of public transport encouraging staff awareness training, and access to information prior to and during journeys;

We will continue to campaign to abolish "island" or "floating" style bus stops with their priority cycleway and associated zebra crossings;

We will work with cycling organisations to raise the awareness among cyclists about the needs of visually impaired pedestrians;

We will lobby the Government, broadcasting organisations and the media in general on improving access to the media for visually impaired people, including access to television and the Internet;

We will encourage the provision of information to access support for all newly diagnosed visually impaired people.

We will work towards becoming a Charitable Incorporated Organisation (CIO) thus reducing the liability for trustees.

Andrew Hodgson

7. Financial Review

This year again our Charity incurred a deficit of income over spending, which was £37,915. Nevertheless, our income from 2016 to 2022 shows a surplus of £89,627 and this year's income was up again to £58,548 compared with £27,548 the year before. Our freelance fundraiser is helping to improve our Head Office income performance.

Total Branch income this year was greatly inflated when the London Branch bank account was used to receive payments for the popular Eastbourne social weekend. But, unfortunately, most Branches registered a deficit in the year and collectively they were £2218 the poorer. However, By December 2022 our Branches still held a total of £34,456 in their accounts between them.

Our Head Office figures also show a large increase in income, from £20,098 in 2021 to £34,526. But spending also went up from £59,333 to £70,023.

In NFBUK, we are observing restrictions on how some of our funds may be used. So money received by our Branches should be spent according to Branches' wishes. Similarly, money received into our Campaigns Fund must be spent on campaigning. It has been found that it is up to the Executive Council to declare whether or not these funds should be further restricted.

Karl Farrell
Acting Honorary General Treasurer

8. Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been

followed, subject to any material departures disclosed and explained in the financial statements:

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the Rules and Constitution. They are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Andrew Hodgson
President

Date: 09 / 11 / 2023



Devaki Sivasubramanian
Honorary General Secretary

Date: 09 / 11 / 2023

- c) the accounts comply with the terms of the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005; The Charities Accounts (Scotland) Regulations 2006 and the founding Constitution of the Charity.
- d) The accounts comply with the Statement of Recommended Practice for accounting and reporting in accordance with The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102)

Stewart & Co, Chartered Accountants & Independent Examiners
Castlecroft Business Centre, Tom Johnston Road, Broughty Ferry, Dundee, DD4
8XD

Signed

Date

09/11/2023

Membership Body: ICAS

Independent Examiner's Report to the Members on the Unaudited Accounts of the National Federation of the Blind of the United Kingdom

We report on the accounts of the Charity for the year ended 31st December 2022 as set out on within these financial statements.

Respective Responsibilities of Committee and Independent Examiner

The Management Committee are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, and they consider that the audit requirement of the Charities Act 2011 and of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is our responsibility to examine the accounts in accordance with relevant legal requirements and based on our examination to report our opinion.

Basis of opinion

Our examination was carried out in accordance with the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006. 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 of disclosure in the Accounts, and seeking explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the Accounts.

We have carried out such investigations as were necessary to enable us to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the accounts of the Charity were in accordance with the accounting records and that the view given in the accounts for the year is in accordance with the Charities Act 2011 and of the Charities Accounts (Scotland) Regulations 2006.

Opinion

In our opinion, according to the best of our knowledge and belief and in accordance with the information and explanations given to us:

- a) the Charity satisfied the conditions from exemption from an audit of the Accounts for the year specified;
- b) the Income and Expenditure Account and Balance Sheet and notes thereon have been properly prepared from the records of the Charity, and are in agreement therewith;

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTE	Unrestricted Funds £	Restricted Funds - Bond £	Restricted Funds - Branch £	Restricted Funds - Campaign £	Restricted Funds - other £	Revaluation Reserve £	Total 2022 £	Total 2021 £
Incoming Resources									
Incoming Resources from Generated Funds:									
Voluntary Income		21171	0	22370	12	0	0	43553	23036
Activities for Generating Funds		12213	0	1630	0	0	0	13843	2819
Investment Income		320	0	10	0	0	0	330	11
Incoming Resources from Charitable Activities		822	0	0	0	0	0	822	1270
Total Incoming Resources		<u>34526</u>	<u>0</u>	<u>24010</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>58548</u>	<u>27136</u>
Resources Expended									
Costs of Generating Funds:									
Cost for Voluntary Income		796	0	628	0	0	0	1424	842
Fundraising Trading Costs		13579	0	20937	0	0	0	34516	5455
Charitable Activities		55648	0	2156	0	0	0	57804	59483
Governance Costs		0	0	2507	0	0	0	2507	763
		<u>70023</u>	<u>0</u>	<u>26228</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96251</u>	<u>66543</u>
Net (Outgoing) Resources before transfers		-35497	0	-2218	12	0	0	-37703	-39407
Transfers									
Gross Transfers between funds				0		0	0	0	0
Net (Outgoing) Resources before Other recognised Gains		<u>-35497</u>	<u>0</u>	<u>-2218</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>-37703</u>	<u>-39407</u>
Other Recognised (Gains/Losses)									
Realised and unrealised Gains on Investment Assets		0	-212	0	0	0	0	-212	16877
Net Movement in Funds		<u>-35497</u>	<u>-212</u>	<u>-2218</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>-37915</u>	<u>-22530</u>
Reconciliation of Funds									
Total Funds Brought forward		179566	105465	36674	1878	2892	64052	390527	413057
Transfer fundbetween Bank Accounts									
Total Funds Carried Forward		<u>144069</u>	<u>105253</u>	<u>34456</u>	<u>1890</u>	<u>2892</u>	<u>64052</u>	<u>352612</u>	<u>390527</u>

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM

BALANCE SHEET AS AT 31 DECEMBER 2022

	£	2022 £	2021 £
<u>Fixed Assets</u>			
Tangible Assets		76801	79201
Investments		105253	105465
		<u>182054</u>	<u>184666</u>
 <u>Current Assets</u>			
Debtors	331		331
Cash at Bank and in Hand	171751		207054
	<u>172082</u>		<u>207385</u>
 Creditors: Amounts falling due within one year	1524		1524
Net Current Assets		<u>170558</u>	<u>205861</u>
Net Assets		<u><u>352612</u></u>	<u><u>390527</u></u>
 <u>Funds of the Charity</u>			
Revaluation Reserve		64052	64052
Restricted Funds		2892	2892
Unrestricted Funds		144069	179566
Restricted Funds - Investment Bond		105253	105465
Restricted Funds - Branch Funds		34456	36674
Restricted Funds - Campaign Funds		1890	1878
		<u><u>352612</u></u>	<u><u>390527</u></u>

Approved by the Trustees and Signed on behalf of the Federation:

Andrew Hodgson

Date:

Karl Farrell - Treasurer

Date:

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of Accounting

The financial statements have been prepared under the historic cost convention, with the exception that investments are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities (SORP 2005) and applicable UK Accounting Standards and the Charities Act 1993

1.2 Fund Accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the Charity. Unrestricted funds include a revaluation reserve representing the valuation of the freehold property.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

1.3 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is 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 subscriptions and is included in the SOFA. Grants are recognised when the charity becomes unconditionally entitled to the grant. Cash in transit is not included until received.

Investment income and associated income tax refunds are accounted for when receivable

Incoming resources from fundraising and social events are accounted for when earned.

1.4 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of VAT which cannot be recovered as part of the expenditure to which it relates.

Costs of generating funds comprise the cash associated with attracting voluntary income and the costs of trading for fundraising and social events

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.

1.5 Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and valued at historic cost.

The annual Depreciation Rates are as follows:

Fixtures and Fittings	20% per annum straight line basis
Freehold Property	2% per annum straight line basis

The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account

1.6 Fixed Asset Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising on revaluation and disposals throughout the year.

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Incoming Resources from Generated Funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Voluntary Income				
Donations	19929	1048	20977	19380
Legacies	0	0	0	0
Subscriptions	1242	2232	3474	3656
Other	0	19090	19090	
	<u>21171</u>	<u>22370</u>	<u>43541</u>	<u>23036</u>
Activities for Generating Funds				
Fundraising	12213	1630	13843	2819
	<u>12213</u>	<u>1630</u>	<u>13843</u>	<u>2819</u>

3. Investment Income

	2022 £	2021 £
Bank/Building Society Interest	330	11
	<u>330</u>	<u>11</u>

4. Incoming Resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank compensation	0	0	0	1270
Sale of goods/Transcriptions	822	0	822	0
	<u>822</u>	<u>0</u>	<u>822</u>	<u>1270</u>

5. Cost of Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Costs of Generating Voluntary Income				
Donations	471	218	689	150
Subscriptions	325	210	535	692
Head office funding	0	200	200	0
	<u>796</u>	<u>628</u>	<u>1424</u>	<u>842</u>
Fundraising Trading Costs				
Fundraiser fee	5890	0	5890	4700
Fundraising expenses	0	0	0	195
Conference expenses	5474	20937	26411	210
Advertising	2215	0	2215	350
	<u>13579</u>	<u>20937</u>	<u>34516</u>	<u>5455</u>

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Staff Costs	41760	0	41760	40322
Development worker program	0	0	0	0
Shared Spaces Campaign	2300	0	2300	2495
Bank Charges and Interest	0	0	0	0
Office costs	9188	2156	11344	14266
Depreciation	2400	0	2400	2400
	<u>55648</u>	<u>2156</u>	<u>57804</u>	<u>59483</u>

7. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Branch Meeting Expenses	0	2079	2079	357
Branch Travel	0	428	428	406
Executive Council Expenses	0	0	0	0
Accountancy Fees	0	0	0	0
	<u>0</u>	<u>2507</u>	<u>2507</u>	<u>763</u>

9. Net Outgoing Resources for the Year

	2022	2021
	£	£
This is stated after:		
Depreciation	<u>2400</u>	<u>2400</u>

10. Staff Costs and Numbers

	2022	2021
	£	£
Salaries	37745	36290
Social Security Costs	4015	4032
	<u>41760</u>	<u>40322</u>
Numbers: Administration	2	2

11. Trustee Remuneration

No trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the Year (2021-£Nil)

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Tangible Fixed Assets

	Freehold Property £	Fixtures & Fittings £	Total £
Cost			
At 1 January 2022	120000	22957	142957
Additions	0	0	0
Disposals	0	0	0
At 31 December 2022	<u>120000</u>	<u>22957</u>	<u>142957</u>
Depreciation			
At 1 January 2022	40800	22956	63756
Charge for year	2400	0	2400
On Disposals			
At 31 December 2022	<u>43200</u>	<u>22956</u>	<u>66156</u>
Net Book Value			
At 31 December 2022	<u>76800</u>	<u>1</u>	<u>76801</u>
At 31 December 2021	<u>79200</u>	<u>1</u>	<u>79201</u>

The freehold property was revalued to £120,000 on 1 April 2005 by Vickers Carnley an independent firm of commercial property agents, on an open market existing use basis. The trustees are not aware of any material change in the value since the date of valuation.

If the freehold property had not been included at valuation it would have been included at the historical cost value of £60,850.

13. Investments

Charifund Accumulated Units

	2022 £	2021 £
Market Value at 1 January	105465	88588
Disposals		
Additions	0	0
Unrealised Gain/(Loss) on Investments	-212	16877
Market Value as at 31 December	<u>105253</u>	<u>105465</u>

All Investments are held in the UK and are managed by Charities Investment Managers Limited.

14. Debtors

	2022 £	2021 £
Other Debtors	0	0
Prepayments	331	331
	<u>331</u>	<u>331</u>

15. Cash at Bank and in Hand

	2022 £	2021 £
General Account	5093	1978
Conference Current	2361	2361
Current Account	67327	103579
Shawbrook Bank	60560	60560
CAF Cash	62	22
Branches Deposits	34456	36674
Campaign Account	1890	1878
Cash	2	2
	<u>171751</u>	<u>207054</u>

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Creditors	0	0
Accruals	1524	1524
	<u>1524</u>	<u>1524</u>

17. Revaluation Reserve

	2022	2021
	£	£
Balance at 1 January and 31 December	<u>81112</u>	<u>81112</u>

18. Movement of Funds

	Opening Balance	Income	Expenditure	Investment Gains	Funds Transfers	Balance 31-Dec 2021
	£	£	£	£	£	£
Restricted Funds						
Special Equipment	1517	0	0	0	0	1517
Accumulated	500	0	0	0	0	500
Branches Accum	875	0	0	0	0	875
Total	<u>2892</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2892</u>

	Opening Balance	Income	Expenditure	Investment Gains	Funds Transfers	Balance 31-Dec 2022
	£	£	£	£	£	£
General and Restricted Branch Funds						
	323583	58548	96251	-212	0	285668
Total	<u>323583</u>	<u>58548</u>	<u>96251</u>	<u>-212</u>	<u>0</u>	<u>285668</u>



**Report and Financial Statements
for the Year Ended
31 December 2022**

**Charity Number (England & Wales): 236629
Charity Number (Scotland): SC040134**

NFBUK
Report and Financial Statements for the Year Ended 31 December
2022

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Information	<u>3-4</u>
Trustees' Report	<u>5-15</u>
Independent Examination Report	<u>16-19</u>
Balance Sheet	<u>18-21</u>
Notes forming Part of the Financial Statements including Statement of Financial Activities	<u>22-39</u>

NFBUK
Report and Financial Statements for the Year Ended
31 December 2022

Report of the Trustees

The President (Chairperson) and trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2022.

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: National Federation of the Blind of the United Kingdom

English Reference: 236629

Scottish Reference: SC040134

Registered Office: Sir John Wilson House, 215 Kirkgate,
Wakefield, WF1 1JG

Email: admin@nfbuk.org

Tel: 01924 291313

Governing Document: Rules & Constitution dated June 1947
(as amended) and then revised 2010

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West
Malling, Kent, ME19 4JQ

Solicitors: Wrigleys Solicitors, 19 Cookridge Street, Leeds LS2
3AG

Accountant & Independent Examiners:

Stewart & Co Chartered Accountants, Castlecroft
Business Centre, Tom Johnston Road, Dundee, DD4 8XD

Patron: Professor Ian Bruce CBE

Trustees and Executive Council 2022

President: Andrew Hodgson

Vice-President: Karl Farrell

Honorary General Secretary: Dr Devaki Sivasubramanian

Honorary General Treasurer: Karl Farrell (Acting)

Ordinary Executive Council Members:

Pardeep Gill (to September 2022)

Karina Gregory

Yemi Dada (to September 2022)

Fiona Musgrove

Steve Springthorpe (from
September 2022)

Liz Silver (from September 2022)

NFBUK
Report and Financial Statements for
the Year Ended 31 December 2022

Report of the Trustees (cont.)

1. Foreword

The Trustees of NFBUK welcome readers to this, their 2022 report and accounts. We have provided an overview of the current status of the organisation and the purpose it serves. The Trustees welcome whatever support that readers might choose to give.

2. Aims and Objectives

The Federation is an independent, non-political, self-help campaigning pressure group and registered charity. Registered under the National Assistance Act, 1948 (as amended), and the Charities Act, 1961 (as amended). Today it is still managed by blind and partially sighted people.

Through representation and campaigning, the Federation strives to improve aspects and quality of daily life for all blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability, in the United Kingdom.

The organisation seeks to:
take action to improve the life conditions of blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability by making representations and working towards the improvement of information provided for them.

In furtherance of the above, the Federation has been involved in a number of issues over the past year and this report is a summary of some of these issues.

3. Structure, Governance and Management

This report has been prepared in accordance with the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Governing Document

National Federation of the Blind of the United Kingdom is a registered charity and is governed by the Rules and Constitution dated June 1947, (Revised April 2002 & October 2010).

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and will continue to increase reserves where possible, combined with an annual review of the controls over key financial systems and will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks. The Trustees are confident that internal controls are adequate, both at national and local levels.

The Charity is managed by an elected Executive Council which normally meets at least every two months and implements decisions following suggestions and discussions with members and branches. Branches manage their own affairs under the oversight of the Executive Council.

From our national office in Wakefield we service our members and branches which are situated throughout the UK, including one postal branch, Central Branch. We employ one part-time office administrator who is supported by unpaid volunteers. This member of staff was managed in the year under review by the Honorary General Secretary and they received instructions from the Executive Council. From 2018, we also employed a part-time Shared Space Campaign Coordinator managed by the President.

Our Executive, branch officers and members all work on an unpaid voluntary basis. All members of the Executive Council, (with the exception of any co-opted members), are regarded as Trustees. They are ultimately collectively responsible for all actions of the Federation nationally and locally.

There have been no changes in the aims or objectives during this current year and we continue our support for blind, deaf-blind, partially sighted people and those whose sight impairment is part of multi disability.

Executive Officers serve for a period of three years but no more than six consecutive years.

Branches

The Federation has 10 branches throughout the United Kingdom, each branch having its own Chairperson, Secretary and Treasurer. Each branch is governed by the Constitution and Rules of the Federation and is obliged to send minutes to the National Office. The Federation also has associate members and membership is also open to affiliated organisations.

4. Office Administration and Service to Members

In addition to the foregoing work, from our national office in Wakefield we service over 500 members and 10 branches around the UK. As approximately 70% of our members are blind or partially sighted, individual communications require to be sent out in many formats including Braille, audio, large print and E-mail, all of which require a specialist range of skills from our office staff and additional finance.

The majority of our members are over 65 and being blind or partially sighted, many may live alone and rely on their regular audio USB sticks or Braille communications from the Federation, which arrive 2 or 3 times per month, keeping them up to date with news about their local area, changes in Government benefits and legislation in addition to Federation activities. Each month they receive a Federation magazine i.e. one month "FedNews", giving them items of information and interest from a World, European, UK and local perspective. On alternative months they receive a further Federation internal magazine on USB stick entitled "FedTalk", on which they can both listen and talk to the Executive, and also to other blind friends and members from across the country. This valuable service comprises a large workload of our Office

5. Review of Progress and Achievements

Review of Progress and Achievements

NFBUK Has continued to punch above its weight in profile during the past year in its raison d'être of striving "to improve aspects and quality of daily life for all blind, partially sighted and deaf-blind people, and those whose sight impairment is part of multi-disability...." This has especially been the case with

regard to our campaigns on street access and transport. There have been some small gains and much publicity making our causes known to other organisations with similar aims and to the general public as a whole.

The highlight of our year took place in September with the celebration of our 75th anniversary, held at the University of Loughborough conference Centre, Burleigh Court, on the weekend of 23-25 September. The weekend began with lively afternoon workshops on street access and Support for Sight loss. The evening's activities consisted of an anniversary dinner, followed by guest speakers, principally Paralympian Libby Clegg, an outline of our history, reflections on our past from living past Presidents and contributions from members on our present and future aspirations. This was followed by a quiz and entertainment. The following day we held the AGM, featuring the usual items, and workshops in the afternoon on becoming a Charitable Incorporated Organisation and developing a campaigns forum.

On the campaign front we still strive to achieve a ban on the use of e-scooters, and we stand out as a charity in this respect. Publicity which we gave to dangerous fires caused by the batteries of these vehicles in confined spaces led to a ban being imposed on their carriage on network rail and the London underground. Some cities have imposed temporary or permanent bans on the scooters themselves, and there may be some evidence that they are declining in popularity, but an outright ban is still a long way off. PACTS (the Parliamentary Advisory Committee on Transport Safety) greatly valued our research on this subject and in their report went some way in

warning MPs of the dangers of e-scooters. As a result of our input, we were invited to attend a reception at RAC headquarters in Central London, which was a good networking opportunity.

We have continued to point out the dangers of dockless bikes and e-scooters being dumped and parked on our footways. We had a meeting with the London Borough of Westminster concerning this matter and they were sympathetic to our views but have not yet come up with a satisfactory solution.

Cycle infrastructure continues to be a challenge and problem. Changing the behaviour of Cyclists is often seen to be the solution. We maintain that this is only half the story. However, following approaches from representatives from the Metropolitan Police we have in turn carried out awareness sessions with them and joined forces with them in educating cyclists by making them aware of the needs of vision impaired people, with the aim of improving their behaviour.

We still campaign against bus-stop bypasses and are in dialogue with local government officials, especially in London. Our profile was raised by one of our members having the chance to question the Deputy Mayor of London at a question time session in the London Borough of Redbridge concerning the dangers and unsuitability of these structures. This in turn led to media publicity involving Mayor Sadiq Kahn himself, but we are still awaiting a meeting with him to progress our case.

A contrasting experience took place in the city of Sheffield during an outreach event at the time of their Cycle City event. At this event, hosted by us at the local blind society, traffic engineers rejected the idea of bus-stop bypasses on inclusivity

grounds, coming up with an alternative solution and pledging not to allow them to be built in their city.

It is still the concern of our members that many railway stations do not have tactile marking on the edge of platforms. This need has been highlighted by ourselves and other charities such as RNIB following much publicity being given to a fatality involving a partially-sighted person in Orpington some years ago. We attended the World Railway Research Conference in Birmingham to promote this need.

Our Support for Sight Loss Campaign, following little acknowledgement of our specialist rehabilitation needs by central Government, has suffered from a lack of impetus at local level. This could be increased by the strengthening of our existing branches and the establishment of new ones.

Our internal magazine, 'Fed News' now has an expanded editorial team, which has strengthened its output and frequency, attracting new readers as a result. We will also be reviving our audio magazine 'Fed Talk' and have had an offer of a new Editor. The revival of this magazine will enable some of our more isolated and elderly members to communicate with each other and with the executive.

In the near future we will be organizing training sessions for members in their use of computers and smart phones. These may be online or live, at local and national level. We feel this is important to equip our membership to serve our organization, but also to equip them for employment, mobility or tasks within the home. Communication is an essential part of our daily lives and there is always a danger that vision impaired people can rapidly fall behind in this respect, with the ever-changing advancement in technology.

It is good that we are influenced by world events, both positive and negative. This shows that we are playing a full part in

society. Few people can have been unmoved by the plight of the Ukrainian nation, following that country's invasion by Russian troops in February of 2022. The needs of vision impaired people in the Ukraine were highlighted by the World Blind Union, which organized an online international concert featuring vision impaired artists and NFBUK was pleased to be able to donate £500 in response.

Andrew Hodgson

6. Future Plans

We will Campaign to Protect the interests of all visually impaired people with regard to the reform of benefits such as Personal Independence Payments & Universal Credit;

We will campaign to Influence the Government and the local authorities with other likeminded organizations, in the reform of social care and health legislation, funding and related benefits, especially to strengthen the provision of habilitation, rehabilitation and mobility training support services;

We will continue to campaign to keep streets clear of obstacles, to promote inclusive design, stop the introduction of level surface or shared space schemes and minimise risks from electric vehicles, working in particular towards the ban of electric scooters;

We will work to secure equal access to all forms of public transport encouraging staff awareness training, and access to information prior to and during journeys;

We will continue to campaign to abolish "island" or "floating" style bus stops with their priority cycleway and associated zebra crossings;

We will work with cycling organisations to raise the awareness among cyclists about the needs of visually impaired pedestrians;

We will lobby the Government, broadcasting organisations and the media in general on improving access to the media for visually impaired people, including access to television and the Internet;

We will encourage the provision of information to access support for all newly diagnosed visually impaired people.

We will work towards becoming a Charitable Incorporated Organisation (CIO) thus reducing the liability for trustees.

Andrew Hodgson

7. Financial Review

This year again our Charity incurred a deficit of income over spending, which was £37,915. Nevertheless, our income from 2016 to 2022 shows a surplus of £89,627 and this year's income was up again to £58,548 compared with £27,548 the year before. Our freelance fundraiser is helping to improve our Head Office income performance.

Total Branch income this year was greatly inflated when the London Branch bank account was used to receive payments for the popular Eastbourne social weekend. But, unfortunately, most Branches registered a deficit in the year and collectively they were £2218 the poorer. However, By December 2022 our Branches still held a total of £34,456 in their accounts between them.

Our Head Office figures also show a large increase in income, from £20,098 in 2021 to £34,526. But spending also went up from £59,333 to £70,023.

In NFBUK, we are observing restrictions on how some of our funds may be used. So money received by our Branches should be spent according to Branches' wishes. Similarly, money received into our Campaigns Fund must be spent on campaigning. It has been found that it is up to the Executive Council to declare whether or not these funds should be further restricted.

Karl Farrell
Acting Honorary General Treasurer

8. Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been

followed, subject to any material departures disclosed and explained in the financial statements:

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

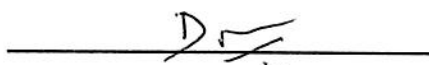
The trustees are responsible for keeping accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the Rules and Constitution. They are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Andrew Hodgson
President

Date: 09 / 11 / 2023



Devaki Sivasubramanian
Honorary General Secretary

Date: 09 / 11 / 2023

- c) the accounts comply with the terms of the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005; The Charities Accounts (Scotland) Regulations 2006 and the founding Constitution of the Charity.
- d) The accounts comply with the Statement of Recommended Practice for accounting and reporting in accordance with The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102)

Stewart & Co, Chartered Accountants & Independent Examiners
Castlecroft Business Centre, Tom Johnston Road, Broughty Ferry, Dundee, DD4
8XD

Signed

Date

09/11/2023

Membership Body: ICAS

Independent Examiner's Report to the Members on the Unaudited Accounts of the National Federation of the Blind of the United Kingdom

We report on the accounts of the Charity for the year ended 31st December 2022 as set out on within these financial statements.

Respective Responsibilities of Committee and Independent Examiner

The Management Committee are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011, The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, and they consider that the audit requirement of the Charities Act 2011 and of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is our responsibility to examine the accounts in accordance with relevant legal requirements and based on our examination to report our opinion.

Basis of opinion

Our examination was carried out in accordance with the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006. 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 of disclosure in the Accounts, and seeking explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the Accounts.

We have carried out such investigations as were necessary to enable us to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the accounts of the Charity were in accordance with the accounting records and that the view given in the accounts for the year is in accordance with the Charities Act 2011 and of the Charities Accounts (Scotland) Regulations 2006.

Opinion

In our opinion, according to the best of our knowledge and belief and in accordance with the information and explanations given to us:

- a) the Charity satisfied the conditions from exemption from an audit of the Accounts for the year specified;
- b) the Income and Expenditure Account and Balance Sheet and notes thereon have been properly prepared from the records of the Charity, and are in agreement therewith;