



**Report and Financial Statements
for the Year Ended
31 December 2023**

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

NFBUK
Report and Financial Statements for the Year Ended 31 December
2023

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NFBUK

Report and Financial Statements for the Year Ended

31 December 2023

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 2023.

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 2023

President: Karl Farrell
Vice-President: Jill Allen-King O.B.E
Honorary General Secretary: Dr Devaki Sivasubramanian
Honorary General Treasurer: Karl Farrell (Acting)
Ordinary Executive Council Members:

Liz Silver
Clive Lever (from September
2022)
Andrew Hodgson (from
September 2022)
Tesfai Berhane (from September
2022)

NFBUK
Report and Financial Statements for
the Year Ended 31 December 2023

Report of the Trustees

1. Foreword

The Trustees of NFBUK welcome readers to this, their 2023 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 7 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 7 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

President's Report

NFBUK Has completed another year in campaigning and consultation to defend and 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. Issues related to street access have attracted most of our campaigning and consulting attention, both at Branch level and nationally.

Cycling lobbyists all over the UK have demanded more space and more safety for cyclists on busy roads around cities and towns. As streets in built-up areas cannot be easily widened, big changes are being put in place to provide for cycle tracks.

Some streets are being converted to one-way traffic and others are being pedestrianised to allow for safer cycling and to stop cars and trucks from taking short cuts through residential areas. This can result in less car fumes but also more carefree cycling. Unfortunately, cyclists want to also cycle on footways and not have to stop for lights if they can get away with it. This behaviour makes many pedestrians and particularly blind and partially sighted people feel insecure and vulnerable.

Several of our Branches continued to consult with their local authorities and other organisations on street access and to raise issues on behalf of their members generally. These links have been established over many years.

Sarah Gayton, our national Research and Campaigns Officer and Street Access Campaigns Coordinator, has presented several petitions to the Prime Minister. This is a right that all citizens have and Sarah has organised small deputations of NFBUK members and representatives from allied organisations to carry the petitions to the door of No 10 Downing Street and talk to the media about it.

Early in January, an NFBUK petition was handed in at No 10 on safety and accessibility at bus stops which was also signed by over 160 other organisations who agreed with our opinion. The petition was covered in BBC Scotland Radio News, BBC East Midlands TV, BBC London Radio, RNIB Connect Radio, My London, Glasgow Live and Leicester Mercury. Following this, Sarah Gayton was able to get a meeting room in Parliament to show some of her film footage that illustrates the problems occurring at bus stops to parliamentarians. The publicity helps to make known our cause to the country's legislators.

Late in 2022, an NFBUK member had been able to ask the Mayor of London at a public meeting to stop putting in bus stop bypasses. In March 2023 several of our members attended the London Assembly where that question was considered and they were able to talk with people about the issues.

The Mayor of London encouraged us to meet with Living Streets to discuss their research on bus stop bypasses and borders prior to any meeting with him. Later in the year, Sarah Gayton and several members met with Living Streets in London. They provided evidence as to why floating bus stops and shared use bus boarders do not work for blind and partially sighted people and why the design should not be used in active travel schemes. Although Living Streets clearly state that floating bus stops are a problem for blind and visually impaired bus users in certain areas, they also think there could be areas where they could work. However the NFBUK group were very clear that they wanted direct access to and from the bus from the pavement and stated that the designs were inherently discriminatory.

Nationally, NFBUK's evidence against floating bus stops and the like has been uploaded to the Transport Select Committees website which is given at this link

<https://committees.parliament.uk/writtenevidence/120877/pdf/>

As well as showing her films to MPs and local government, Sarah Gayton has placed them on Facebook and Twitter and on YouTube. This includes members speaking at meetings and demonstrating the problems we face.

NFBUK films have also inspired journalists to write about those problems highlighted. A member was filmed getting off a bus at a bus stop border in East London. At these stops the cycle track can run along the kerb where passengers step off the bus. Our member was filmed being almost sandwiched between two moving cyclists. The film was shown to a Daily Mail journalist who then wrote an article supportive to our concerns.

NFBUK visits to Downing Street during 2023 include:

January, A petition on the closure of Barclays Bank in Tamworth, which was compiled to support a new member of the Midlands Connect Branch;

February where six petitions were delivered from ten disability organisations and individuals about the accessibility of trains;

June, protesting about cuts to BBC local radio, supported by 6 Members of the House of Lords, 36 MPs and 221 organisations;

August, emergency petition to stop the closure of ticket offices across the UK and emergency showing of NFBUK film on the need for ticket offices and guards on trains, shown in Portcullis House, London;

NFBUK was at the emergency meeting with the Minister for Transport, Huw Merriman, where he announced the complete withdrawal of the proposals to close rail ticket offices. This was fitting because the appearances of NFBUK members in the media helped to sway public opinion.

Surveys have shown that two out of three blind people don't go out alone. For those that do venture out independently, it is accepted that pavements can be obstructed and badly maintained and road crossings can feel unsafe. To encourage more blind people and, indeed, everyone to come out, to walk in the streets and be part of the local community, pavements and indeed streets need to become more welcoming.

A positive plea for footway improvements might make us and our supporters feel good in a time when pedestrians are said to be top of the hierarchy according to the modern highway code. But increasingly we find pedestrian rights playing second fiddle to the need for provision for cyclists at bus stops, road crossings and street intersections in our cities and towns. Cyclists claim that, because bicycles are smaller, they pose little threat to people on foot and can cycle around pedestrians crossing the road in front of them. But pedestrians have been killed and injured in collisions with speeding cyclists on footways and carriageways.

Sarah Gayton, has photographed and filmed much evidence of the bad experiences of blind bus users and others struggling to cross cycle tracks. Sarah has publicized much of that film footage on YouTube and other modern media where the movers and shakers in society can view it. She has shown her films to MPs in Parliament and local councilors and borough officials as proof that NFBUK concerns are real.

When Sarah Gayton attends meetings with national or local government officials or with other organisations, she is accompanied by NFBUK members who wish to campaign. They can speak publicly or with individuals of their experiences.

NFBUK met with PACTS (the Parliamentary Advisory Committee on Transport Safety) twice in 2023. We explained why we oppose the

provision of bus stop bypasses and shared use bus borders. We also shared with them our evidence on the dangers of e-scooters both private and rental. PACTS are undertaking further research on injuries not being reported to the police from private e-scooters.

Sarah Gayton has attended meetings and events in Manchester, Newcastle, Birmingham, Oxford, almost always in company with members. She has travelled to many boroughs to film the use of e-scooters and cycles to evidence local conditions, particularly to monitor their e-scooter rental schemes and their cluttering of pavements. Such monitoring cannot be limited to daylight hours and the resulting data seems to be far more comprehensive than any other non-government agency's evidence. NFBUK evidence has often revealed antisocial behaviour of e-scooter users where, otherwise, government would have remained silent.

'During 2023, NFBUK became increasingly concerned that the Guide Dogs for the Blind Association (GDBA), was unable to provide new guide dogs for existing users whose dog needed to be retired through ill health or old age, without a very long wait. Those guide dog users were inevitably dependent on their dog to pursue their active lives. Lead by our Vice President, NFBUK raised its concerns with GDBA and reached out to guide dog users to highlight GDBA's problems in training and support for this vital service. During the year, the provision of dogs for new and existing users declined even more.'

On support for sight loss, there has been very little take-up in 2023. This issue is a project that will take years to develop. It also requires the active involvement of lots of members to bear witness that blind and partially sighted people are not getting the support they need to cope with changes in their lives.

We have sadly had to record the closure of two of our historic Branches, In Coventry and Birmingham, mainly due to an aging membership. We clearly have to appeal to people of working age who these days have lots of choice in leisure and learning. But we do have resources and a working structure in NFBUK that, with renewed vigor, can further the causes of blind and partially sighted people in the United Kingdom.

I would like to close by thanking everyone who has contributed to our work during the past year, both at national and branch level, in our

campaigns, socially and in giving to our funds. I would particularly like to thank our employees, our Administrator/Communications Co-Ordinator Louisa Pouncett for keeping the office running on a day-to-day basis and serving the admin needs of the EC and members in general and Sarah Gayton our Research and Campaigns Officer and Street Access Campaigns Coordinator, for her energetic and tireless work. I would also like to thank Carol Hudson for her freelance fundraising on our behalf, particularly in a time where donors are becoming cautious.

Karl Farrell

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Future Plans

NFBUK has a continuing need to examine the way it operates with regard to its governance and communication by developing, maintaining and regularly updating a Policy Statement that embraces the ambitions of blind, deafblind and partially-sighted people.

External priorities

Legislative:

- Protect the interests of all visually impaired people with regard to the reform of benefits such as Personal Independence Payments & Universal Credit;
- Influence the Government and the local authorities together with other likeminded organizations, in the reform of social care and health legislation, funding and related benefits. We must assert our need for the provision of habilitation, rehabilitation and mobility training support services so that we can then live our own lives;

Mobility:

- Call on local authorities to provide safe and attractive footways for pedestrians on all streets, defined by a kerb and clear of badly parked bicycles and abandoned e-scooters;
- Work to secure equal access to all forms of public transport encouraging staff awareness training, and access to information prior to and during journeys;
- Continue to campaign against "island" or "floating" style bus stops with their priority cycleway and associated zebra crossings;
- Work with cycling organisations to raise the awareness among cyclists about the needs of visually impaired pedestrians;

Political:

- 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;

Social:

Campaign for the provision of information to access support for all newly diagnosed visually impaired people;

Internal priorities

- Aim to become a Charitable Incorporated Organisation (CIO) thus reducing the liability for trustees;
- To support the Executive Council in training to update their skills;
- Effective budgeting by strengthening all financial and resource matters;
- ensure the efficient running of the office and support of admin staff;

- widening income streams through various means of fundraising, via the internet and social media and seeking donations from corporates and trusts.

Communication priorities for action include:

- Overseeing the effectiveness of Fed News and Fed Talk and of our website;
- Encourage the development of new branches and the functionality of existing ones, where applicable;
- Strengthen the effectiveness and working of Central Branch by exploring ways in which its members can more effectively communicate;

Strengthen the relationship between the branches and the EC by improving internal communication and collaboration;

- We will aim to democratise our campaign aims by consulting our membership on which campaigns they wish to prioritise;

Improve, partially by funding, the participation of members in involvement with local and national activities;

- Encourage the development of social activities within the organisation;
- Continue to update our functionally sustainable website, and encourage members to join and communicate via our e-group for active members, and the development of other online and social media tools which support existing and prospective members;
- Raise the profile of NFBUK and our campaigns in the media;
- Recruit and retain new members, strengthen involvement and attract more people to contribute directly and indirectly to our campaigns, including sighted volunteers and campaigners

We will take action to update and agree our business plan, taking into account these planned ambitions and if necessary, seek outside assistance to do so.

Karl Farrell
President

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7. Financial Review 2023

Since its inception in 1947, NFBUK has supported the interests of blind and partially sighted people both at local and national level. Our Charity's income in 2023 was £69462 as against £58,548 in 2022. But we also spent £87029 as against £96251 in 2022. We must increase Our regular annual income because we can't rely on occasional legacies to cancel out our annual deficits.

Collectively, our Branches' deficit rose from £2,218 in 2022 to £7,896 in 2023. Four Branches ended the year with a deficit and two Branches closed. Branches held an average of £3,794 by the end of 2023. Midlands Connect Branch did not submit any return for examination.

Our Head Office income jumped from £33,134 in 2022 to £58,214 in 2023. But spending also rose from £66,381 to £70,729. Our Fundraiser collected only £8,369 for Head Office funds at a cost of £3,760. Donations from Life Members and other Members, as well as well-wishers, fell from £19,279 in 2022 to £2,711 in 2023.

We were fortunate, though, to receive a legacy of £40,326 from a former member and a grant of £5,000 from the Fairness Foundation. The grant is provided to help members improve their skills using smartphones and computers.

Of the fifteen items of spending listed for Head Office this year, eight show reductions over the previous year. These include insurance expense, Advertising, Postage and Telephone, Printing and Stationery, Fundraiser fees, Repairs and audio equipment, donations, and Water Rates.

I would remind readers that funds held by Branches are regarded as restricted to use by those Branches. Any Head Office funds donated for a specific purpose must be spent as requested. Therefore, any money paid into our CAF Bank Campaigns Fund can only be spent in that cause.

We hope to raise more funds to support our activities. It is only reasonable that funders want to know what a charity will do with their donation so our freelance fundraiser led a workshop with the Executive Council recently on planning projects to attract more funds.

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;

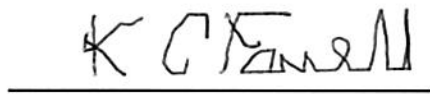
Make judgements and estimates that are reasonable and prudent;

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.



Karl Farrell
President



Devaki Sivasubramanian
Honorary General Secretary

Date: 25/10/24

Date: 25/10/24

Financial Report

An Independent Examination of the financial statements is required under Charity Regulations.

We report on the accounts of the Charity for the year ended 31st December 2023 as set out 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, 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;
- 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)

BALANCE SHEET AS AT 31 DECEMBER 2022

Description	2023	2022
Fixed Assets		
Tangible Assets	£74,401	£76,801
Investments	£125,627	£105,253
Fixed Assets	£200,028	£182,054

Current Assets		
Debtors	£331	£331
Cash at bank and in hand	£140,030	£172,082
	£	
Current Assets	£140,030	£172,082
Creditors: Amounts falling due within one year	£1524	£1524
Net Current Assets	£138,837	£170,558

Net Assets	£338,865	£352,612
Funds of the Charity		
Revaluation Reserve	£64,052	£64,052
Restricted Funds	£2,892	£2,892
Unrestricted Funds	£133,856	£144,069
Restricted Funds- Investment Bond	£109,073	£105,253

Funds of the Charity £338,865 £352,612

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



Karl Farrell - President

Date: 25/10/24



Karl Farrell – Acting Treasurer

Date: 25/10/24

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

2. Incoming Resources from Generated Funds

Description	Unrestricted Funds in £	Restricted Funds in £	Total in £ 2023	Total in £ 2022
Voluntary Income				
Donations	2,169	76	2,245	20,977
Legacies	40,326	0	40,326	0
Subscriptions	1,128	1,743	2,871	3,474

Activities for generating Funds			
Fund raising	8,369	1,891	10,260
			13,843
Total Fund generated	8,369	1,891	10,260
			13,843

3. Investment Income

Description	2023	2022
Bank/Building Society Interest	£1,857	£330
Investment Income	£1,857	£330

4. Incoming Resources from Charitable Activities

Description	Unrestricted Funds	Restricted Funds	Total in 2023	Total in 2022
Grants	£5000	0	£5000	£0
Sale of Goods/Transcriptions	£0	£0	£0	£822
Income by Charitable Activities	£5000	£0	5000	£822

5. Cost of Generating Funds

Description	Unrestricted	Restricted	Total in 2023	Total in 2022
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	Funds	
Cost of generating voluntary Income		
Donations	£0	£228
Subscriptions	£600	£150
Head Office Funding	£0	£5,238
Total cost of generating funds	£600	£6,216
		£1,424

Fundraising Trading Costs

Description	Unrestricted Funds	Restricted Funds	Total in 2023	Total in 2022
Fundraiser Fees	£3,760	0	£3,760	£5,890
Fundraising expenses	0	0	0	0
Conference expenses	8,987	2,207	11,194	26,411
Advertising	1,780	0	1,170	2,215

Fundraising trading costs	14,527	2,207	16,734	34,516
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NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. Charitable Activities

Description	Unrestricted Funds	Restricted Funds	Total in 2023	Total in 2022
Staff cost	£44,096	0	£44,096	£41,760
Development worker program	0	0	0	0
Shared spaces Campaign	£4,622	0	£4,622	£2,300
Bank charges and interest	0	0	0	0
Office costs	£8,126	£1,990	£10,116	£11,344
Depreciation	£2,400	0	£2,400	£2,400
Cost of charitable activities	£59,244	£1,990	£61,234	£57,804

7. Governance Costs

Description	Unrestricted Funds	Restricted Funds	Total in 2023	Total in 2022
Branch meeting expenses	0	£2,363	£2,263	£2,079
Branch travel	0	£482	£482	£428
Executive council expenses	0	0	0	0
Accountancy fees	0	0	0	0
Governance costs	0	£2,845	£2,845	£2,507

8. Net Outgoing Resources

	2023	2022
This is stated after Depreciation:	£2,400	£2,400

9. Staff Costs and Numbers

Description	Total in 2023	Total in 2022
Salaries	£38,353	£37,745
Social security costs	£5,743	£4,015
Staff costs	£44,096	£41,760
Numbers: Administration	2	2

10. 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 (2022-2023)

NATIONAL FEDERATION OF THE BLIND OF THE UNITED KINGDOM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

11. Tangible Fixed Assets

Description	Freehold Property	Fixtures&Fittings	Total
Cost			
At 1 January 2023	£120,000	£22,957	£142,957
Addition	0	0	0
Disposal	0	0	0

At 31 December 2023	£120,000	£22,957	£142,957
Depreciation			
At 1 January 2023	£43,200	£22,956	£63,756
Charge for year on Disposals	£2,400	0	£2,400
At 31 December 2023	£45,600	£22,956	£66,156
Net Book Value			
At 31 December 2023	£74,400	£1	£74,401
At 31 December 2022	£76,800	£1	£76,801

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

Description	2023	2022
Charifund Accumulated Units		
Market Value at 1 January	£105,253	£105,465
Disposals		
Additions	0	0
Unrealised Gain/(Loss)	£-212	£-212
Market Value at 31 December	£105,041	£105,253

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

13. Debtors

Description	2023	2022
Other Debtors	0	0
Prepayments	£331	£331
Total Debtors	£331	£331

14. Cash at Bank and in Hand

Description	2023	2022
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General Account	£4,373	£5,093
Conference Current	£2,361	£2,361
CAF Gold	£104,229	£67,327
CAF Cash	£74	£62
Branches Deposits	£26,559	£34,456
Cash	£2	£2
Campaign Account	£2,432	£1,890
	£140,030	£171,751

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

15. Creditors: Amounts falling due within one year

Description	2023	2022
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Creditors	0	0
Accruals	£1,524	£1,524
	£1,524	£1,524

16. Revaluation Reserve

Description	2023	2022
Balance at 1 January and 31 December	£64,052	£64,052
17. Movement of Funds		
Description	Opening Balance	Balance
	Income	Investment
	Expenditures	Funds
	Transfers	Gain
	31 Dec	2023

Restricted Funds

Special Equipment	£1,517	0	0	0	0	£1,517
Accumulated	£500	0	0	0	0	£500
Branches/accum	£875	0	0	0	0	£875
Total	£2,892	0	0	0	0	£2,892
General and Restricted Branch Funds	£323,583	£69,462	£87,029	£0	0	£306,016
Total	£323,583	£69,462	£87,029	£0	0	£306,016