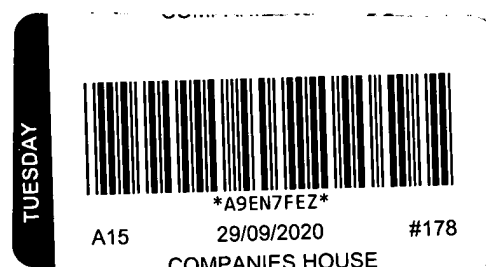


COMPANY REGISTRATION NUMBER: 10009918

CHARITY REGISTRATION NUMBER: 1168093

**British Blind Sport
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2019**



**Solutions 4 Tax Ltd
22 Aumonier Way
Alfreton
Derbyshire
DE55 7QQ**

BRITISH BLIND SPORT
Company Limited by Guarantee
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For the year ended 31 December 2019

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BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the year ended 31 December 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name	British Blind Sport
Registered Charity number:	1168093
Company Registration number	10009918
Principal office and registered Office	19 Coventry Road Cubbington Leamington Spa Warwickshire CV32 7JN

TRUSTEES

Chairperson	S Barker MBE
Vice Chairman	D Gavrilovic
Other members	M Brunger B Moorhead C Spencer B Jones

Officers

Chief Executive and Company secretary	Mrs A MacGregor
Finance Officer	Mrs C Dix

Accountant

Solutions 4 Tax Ltd
22 Aumonier Way
Alfreton
Derbyshire
DE55 7QQ

Bankers

HSBC
126 The Parade
Leamington Spa
CV32 4AJ

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
For the year ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Company limited by guarantee.

The amount of the guarantee is £1.00 per guarantor.

The charity is constituted by a 1975 Trust Deed and registered with the Charity Commissioners under charity number 1168093.

Recruitment and appointment of new trustees

The board of trustees shall consist of up to 9 members including a Chair, Vice Chair and Finance Director. At least 1 trustee, in any position, shall be an active member of the charity's different sport sections. Active sport section members are defined as current participants, coaches, officials, volunteers or committee members within their sport section.

The board must, from their number, appoint a Safeguarding (Child and Vulnerable Adults) Lead.

The Chair, Vice Chair and Finance Director are elected at the AGM.

Induction and training of new trustees

All trustees are familiar with the practical work of the charity, most having been actively involved in the sport and recreation programmes delivered by the charity over many years.

New members are initially briefed by the Chair and Chief Executive and provided with a copy of the charity constitution. They are also made aware of the current financial position as published in the latest accounts, together with details of future plans and objectives.

The Charity Commission booklet on the 'The Essential Trustee' is provided on appointment and all Commission newsletters are circulated to trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
For the year ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Internal controls

The Trustees maintain a stringent policy on financial control and are satisfied that their measures are adequate.

The Finance Director maintains overall control of finances and is responsible for ensuring best practice and the legitimacy of all financial transactions.

Regular quarterly reports relating to both income and expenditure are provided to the board. Board members can be provided with interim reports upon request. The quarterly reports are analysed by the Finance Director who reports his analysis and comments to the Trustees.

All payments and authorities to make or enter into financial transactions, including the issue of cheques (except for those below £1000) are maintained under dual control system and must involve and require the signatures of at least two nominated officials from two Trustees, Chief Executive, Senior Manager or Finance Director.

These controls are reviewed on a regular basis.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to provide or assist in providing opportunities in the interests of social welfare for recreation and leisure time occupation for blind and partially sighted people, with the object of improving the conditions of life for such people.

The main activities for the charity each year include;

- A focus on providing a comprehensive sports and events programme directly concentrating on the needs and aspirations of the visually impaired membership.
- An educational programme to upskill the knowledge of the sporting sector workforce as to the needs of visually impaired athletes and how to ensure that sport is made more accessible to meet their needs.
- To work with national governing bodies of sport to influence and help shape their programmes to become more accessible to visually impaired people.
- To sustain a well-developed sight classification programme.

Grant making

This body is not normally a grant making organisation although it does consider a small number of applications where efforts by the applicants have been made to raise funds themselves. Such grants are in keeping with the aims and objectives of British Blind Sport and are scrutinised in depth by the Chief Executive, Finance Director and National Partners Manager prior to final approval by the British Blind Sport Board.

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
For the year ended 31 December 2019

OBJECTIVES AND ACTIVITIES

Volunteers

British Blind Sport depends heavily on a network of volunteers across the UK. Within the charity there are four sports sections, each having a committee of volunteers. These volunteers, under the guidance of the charity, are responsible for holding sports activities which can include training and development work, coaching and organising, staging and administering a sporting event.

Head office benefits from a team of volunteers who bring with them IT skills, administrative skills and marketing skills; working under the direction of the Office Manager.

Additionally, in order for our members to compete fairly, we operate the IBSA approved sight classification system. This vital work is undertaken by volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year the charity achieved a comprehensive programme of sports and physical activity opportunities aimed at supporting visually impaired adults and children across the UK. These ranged from grassroots to national, international and Paralympic level.

Investment policy and objectives

The trustees' investment powers are governed by the Trust Deed, which permits the charity's funds to be invested in, or on such investment, securities or property as may be thought fit.

The charity continues to be committed to its objectives and hopes to achieve these from generating funding from the following sources: Trusts and Foundations, Sport England, Company donors, sponsorship, other charitable organisation and the general public.

FINANCIAL REVIEW

FUTURE DEVELOPMENTS

The charity will continue to provide a comprehensive sport and physical activity programme throughout forthcoming years subject to satisfactory fundraising achievements and/or sponsorship.

Reserves policy

The Balance Sheet shows the assets and liabilities attributable to the restricted and unrestricted funds and Note 13 to the financial statements summarises the year's movements on each fund. The general reserve is £52,406 (2018 £92,048). The policy on reserves remains unchanged and has been approved by the Charity Commission. The aim is to build up the reserves to the extent that they will provide cover for one full year's running costs.

BRITISH BLIND SPORT
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
For the year ended 31 December 2019

It is essential that British Blind Sport plans well in advance to ensure that it can meet its commitments for the year ahead as well as underpin the values of a good employer and be able to reassure staff and volunteers that the charity has sufficient further funding to either review its objectives or wind down the organisation over a 12 month period, should no future funding be available.

CHANGE OF FINANCIAL REPORTING

The charity in accordance with current legislation has transitioned from previous UK GAAP reporting to FRS 102 as at 1st April 2015 in conjunction with the Charities SORP (FRS 102) and the Charities Act 2011. No transitional adjustments were required in the retained funds or income or expenditure for the year.

PUBLIC BENEFIT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

British Blind Sport aims to ensure that sport and physical activity opportunities are accessible to every blind or partially sighted person in the UK, with the intention of improving their personal health, well-being and self-esteem.

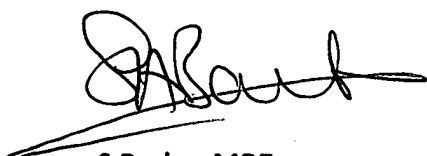
Adults and children are encouraged to participate at whatever level they choose, from grassroots up to international competitive level.

Blind and partially sighted people who enter competitions need a sight classification to ensure that participants play on a fair and equal basis. British Blind Sport provide recreational/domestic classifications and liaise with the relevant national governing bodies of sport to support the international competition classification system.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on14/7/2020..... and signed on behalf of the board of trustees/directors by:



S Barker MBE
(Chair – Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH BLIND SPORT

I report on the accounts for the year ended 31 December 2019 as set out on pages ten to seventeen, for charity number 1168093.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year (under Section 144 of the Act) and that an independent examination is required. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act,
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH BLIND SPORT - CONTINUED**

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.

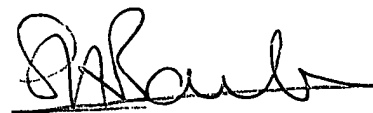
Signed:  Date: 24/8/20

Name: Sarah Stirland
Qualification: FCCA
Address: Solutions 4 Tax Ltd
22 Aumonier Way
Alfreton
Derbyshire
DE55 7QQ

BRITISH BLIND SPORT
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	4	129,809	206,808	336,617	322,504
Activities for generating funds	5	15,312	1,304	16,616	12,164
Investment income	6	928	-	928	764
Incoming resources from charitable activities:					
Sporting events for the Blind	7	5	14,446	14,451	13,994
Total incoming resources		146,054	222,558	368,612	349,426
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		2,700	2,627	5,327	7,620
Charitable activities					
Sporting events for the Blind	8	156,238	209,809	366,047	357,079
Governance costs		544	-	544	979
Exceptional item		-	-	-	-
TOTAL RESOURCES EXPENDED		159,482	212,436	371,918	365,678
Net incoming/(expenditure) resource before tax		-13,428	10,122	-3,306	-16,252
Tax payable		-	-	-	-
Net income/(expenditure) resource after tax		-13,428	10,122	-3,306	-16,252
RECONCILIATION OF FUNDS					
Total funds brought forward		92,048	105,228	197,276	213,528
Transfer between funds		-26,214	26,214	-	-
TOTAL FUNDS CARRIED FORWARD		52,406	141,564	193,970	197,276

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



BRITISH BLIND SPORT
Company Limited by Guarantee
BALANCE SHEET
for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 £	2018 £
FIXED ASSETS					
Tangible assets	11	827	-	827	767
CURRENT ASSETS					
Cash at bank		124,454	69,782	194,236	207,424
Other debtors		6,526	-	6,526	32
Total current assets		130,980	69,782	200,762	207,456
CREDITORS: amounts falling due					
Within one year	12	-7,619	-	-7,619	-10,947
NET CURRENT ASSETS		123,361	69,782	193,143	196,509
TOTAL ASSETS LESS CURRENT LIABILITIES		124,188	69,782	193,970	197,276
NET ASSETS		124,188	69,782	193,970	197,276
FUNDS					
Unrestricted funds	13			52,406	92,048
Restricted funds				141,564	105,228
TOTAL FUNDS				193,970	197,276

- The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees and authorised for issue on 24/8/2020 and are signed on behalf of the board by:



S Barker MBE
(Chairperson – Trustee)

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2019

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 19 Coventry Road, Cubbington, Leamington Spa, Warwickshire, CV32 7JN, England.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

These accounts have been prepared under the historical cost basis, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS102 and has taken advantage of the reduced disclosure exemptions under paragraph 1.12 of FRS102:

- (a) No cash flow statement has been produced for the Charity.
- (b) Disclosures in respect of Financial Instruments have not been presented.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally 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 gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

ACCOUNTING POLICIES (continued)

Incoming resources

- Incoming resources from events and major sporting activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. floor areas, per capita or estimated usage.

- *Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of staging events and sporting activities.*
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-20% on cost
Computer equipment	-33% on cost

Fixtures, fittings and computer equipment costing more than £500 is capitalised and carried in the balance sheet at historical cost.

Taxation

The charity is exempt from tax on its charitable activities.

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

ACCOUNTING POLICIES (continued)

Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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.

Transfers between restricted and unrestricted funds arise where there is an agreed allocation of overhead costs.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4. VOLUNTARY INCOME

	2019	2018
	£	£
Donations	180,541	179,982
Subscriptions	7,318	5,467
Sport England Grant	148,758	137,055
	<u>336,617</u>	<u>322,504</u>

5. ACTIVITIES FOR GENERATING FUNDS

	2019	2018
	£	£
Fundraising events	16,616	12,164
	<u>16,616</u>	<u>12,164</u>

6. INVESTMENT INCOME

	2019	2018
	£	£
Interest received	<u>928</u>	<u>764</u>

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2019	2018
	Activity	£	£
Event income	Sporting events for the blind	<u>14,451</u>	<u>13,994</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Sporting events for the Blind	<u>366,047</u>	<u>366,047</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019.

10. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	217,910	216,484
Social security costs	15,231	15,616
Other pension costs	5,721	5,850
	<u>238,862</u>	<u>237,950</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Sport England	3	3
Administration including; fundraising, publicity and events	4	4
Chief Executive	1	1
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

11. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018	298	903	1,201
Additions	150	450	600
At 31 December 2019	<u>448</u>	<u>1,353</u>	<u>1,801</u>
DEPRECIATION			
At 1 January 2018	119	314	433
Charge for year	90	451	541
At 31 December 2019	<u>209</u>	<u>765</u>	<u>974</u>
NET BOOK VALUE			
At 31 December 2019	<u>239</u>	<u>588</u>	<u>827</u>
At 31 December 2018	<u>178</u>	<u>589</u>	<u>767</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	2,234	5,162
Social security and other taxes	4,878	5,237
Other creditors	507	548
	<u>7,619</u>	<u>10,947</u>

BRITISH BLIND SPORT
Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

13. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in Funds £	Transfers between Funds £	At 31.12.19 £
Unrestricted funds				
General fund	92,048	-13,428	-26,214	52,406
	92,048	-13,428	-26,214	52,406
Restricted funds				
Sports England Grant	29,546	-668	-	28,878
Thomas Pocklington Trust	-	6,070	-	6,070
Apprenticeship	-	1,979	-	1,979
First Steps	30,044	-3,287	-	26,757
Have a Go Days	4,080	1,749	-	5,829
See My Voice	35,775	5,668	-	41,443
Sports Section	5,783	-1,389	26,214	30,608
Website	-	-	-	-
	105,228	10,122	26,214	141,564
TOTAL FUNDS	197,276	-3,306	-	193,970

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,053	-159,481	-13,428
	146,053	-159,481	-13,428
Restricted funds			
Sport England Grant	108,792	-109,460	-668
Thomas Pocklington Trust	6,070	-	6,070
Apprenticeship	1,979	-	1,979
First Steps	11,296	-14,583	-3,287
Have a Go Days	8,454	-6,705	1,749
See My Voice	47,908	-42,240	5,668
Sports Section	38,060	-39,449	-1,389
Website	-	-	-
	222,559	-212,437	10,122
TOTAL FUNDS	368,612	-371,918	-3,306

BRITISH BLIND SPORT
Company Limited by Guarantee
MANAGEMENT INFORMATION
For the year ended 31 December 2019

The following pages do not form part of the financial statements.

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2019

	2019	2018
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	180,541	179,982
Subscriptions	7,318	5,467
Sport England Grant	148,758	137,055
	<u>336,617</u>	<u>322,504</u>
Activities for generating funds		
Fundraising events	16,616	12,164
Publishing income	-	-
	<u>16,616</u>	<u>12,164</u>
Investments income		
Interest received	928	764
Incoming resources from charitable activities		
Event income	<u>14,451</u>	<u>13,994</u>
Total incoming resources	368,612	349,426
RESOURCES EXPENDED		
Costs of generating voluntary income		
Publishing and website costs	2,710	3,572
Fundraising costs	2,617	4,048
	<u>5,327</u>	<u>7,620</u>
Charitable activities		
Wages	217,910	216,484
Social security	15,231	15,616
Pensions	5,721	5,850
Event costs	56,149	58,537
Sport England Grant	28,086	19,383
Trustees' expenses	572	399
Travel	1,692	734
Office running costs	37,199	36,836
Administration costs	2,829	2,815
Bank charges	118	64
Depreciation of fixtures and fittings	89	60
Depreciation of computer equipment	451	301
	<u>366,047</u>	<u>357,079</u>

BRITISH BLIND SPORT
Company Limited by Guarantee
DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued)
For the year ended 31 December 2019

	2019	2018
	£	£
Governance costs		
Accountancy	544	979
Exceptional item		
Opening balance differences written off	<u>-</u>	<u>-</u>
Total resources expended	<u>371,918</u>	<u>365,678</u>
Net Income/(Expenditure)	-3,306	-16,252