

Company Registration No NI020701

Registered Charity No. XN48801

**BLIND CENTRE FOR NORTHERN IRELAND-THE**  
**(a company limited by guarantee and not having share capital)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2021**



## **BLIND CENTRE FOR NORTHERN IRELAND-THE**

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**BLIND CENTRE FOR NORTHERN IRELAND-THE  
DIRECTORS, OFFICERS AND ADVISORS  
DURING 2020-2021**

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**Directors and Trustees**

Eleanor Southwood (to 4 December 2020)  
Stuart Alan Tinger (to 16 October 2020)  
Dr Heather Giles (to 16 October 2020)  
Anna Margaret Tylor (from 4 December 2020)  
Martin Stuart Davidson (from 16 October 2020)  
Elizabeth Ann Walker (from 16 October 2020)

**Company Secretary**

Jessica Holifield (from 4 December 2020)

**Bankers**

Ulster Bank Limited  
376/378 Upper Newtownards Road  
Belfast  
BT4 3FB

**Independent Auditors**

Stephenson Smart & Co  
36 Tyndall Court  
Lynchwood  
Peterborough  
PE2 6LR

**Registered office**

RNIB Northern Ireland  
Gloucester Street  
Belfast  
BT1 4LS

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
DIRECTORS' ANNUAL REPORT  
YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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Company Registration No NI 20701

## **Introduction**

The Directors present their annual report and financial statements for the year ended 31 March 2021 in compliance with the Companies Act 2006, the Charities Act 2011, the charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In accordance with the small company exemptions in the Companies Act 2006, the directors have limited their report and not produced a strategic report.

## **Directors, officers and advisors**

Directors, officers and advisors are listed on page 1.

## **Governance and structure**

The Blind Centre for Northern Ireland is a Company Limited by Guarantee and not having a share capital constituted under the Companies (Northern Ireland) Order 1986 and is a registered charity, number XN48801. The charity was set up in November 1978. It is governed by a Memorandum and Articles of Association which are reviewed by the directors on an annual basis to ensure that our governance arrangements are appropriate and effective. The Memorandum and Articles of Association allow for up to 16 directors to be appointed. One quarter of the directors are to be registered blind or partially sighted. Appointment and removal of directors is made by RNIB. When new directors are appointed they are given an introduction to the work of The Blind Centre with the information they need to fulfil their roles, which includes information about the role of directors and charity law.

On 31 March 2007 the Blind Centre merged with the Royal National Institute of Blind People ('RNIB'), a charity incorporated by Royal Charter (no. 226227). From that date BCNI became a wholly owned subsidiary of RNIB and continues to exist as a shell charity to receive donations, which will be ring-fenced for the Blind Centre.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
DIRECTORS' ANNUAL REPORT (CONTINUED)  
YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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Governance of the Blind Centre is the responsibility of the Directors, of which there were 3 on 31 March 2021.

The Directors are not remunerated.

**Risk management**

The risk management process is handled by RNIB on behalf of the Directors.

**Strategies**

BCNI exists as a shell charity to receive donations, which will be transferred to RNIB for use in the promotion of the Blind Centre.

**Financial review and results**

The Blind Centre's operational activities are undertaken by RNIB and therefore, the Statement of Financial Activities includes no substantive operational costs after the date of merger. Income received has been credited to the appropriate income category in the SOFA and then gifted to RNIB.

**Reserves policy**

As at 31 March 2021 the Blind Centre for Northern Ireland shell charity had no reserves. All donation and legacy income is gifted over to RNIB during the year.

On behalf of the Directors



Elizabeth Ann Walker

20 December 2021

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
STATEMENT OF TRUSTEE'S RESPONSIBILITIES IN  
RESPECT OF THE ACCOUNTS**

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The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- state whether applicable (UK) Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies (Northern Ireland) Order 1986. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Trustees on 20 December 2021 and signed on its behalf by



Elizabeth Ann Walker

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
INDEPENDENT AUDITORS REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Opinion**

We have audited the financial statements of Blind Centre For Northern Ireland-The (the 'charitable company') for the year ended 31<sup>st</sup> March 2021 which comprise a statement of financial activities, a balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other matters**

This is the first year that these accounts have been audited, the comparative figures have not been subject to an audit.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Directors' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



**BLIND CENTRE FOR NORTHERN IRELAND-THE  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Auditor's responsibilities for the audit of the financial statements (cont.)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- Assessing whether the judgements made in accounting estimates are indicative of a potential bias;
- Evaluating the rationale of any significant transactions that are unusual or outside the normal course of business;
- Analytical procedures are performed as well as substantive testing to identify any potential misstatement due to fraud; and
- The audit procedures would also involve being aware of any such items from reviewing minutes and third party communications and reports and discussions held with staff and management to obtain an understanding

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
INDEPENDENT AUDITORS REPORT (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



K Hilliard ACA FCCA CTA – Senior Statutory Auditor  
For and on behalf of  
Stephenson Smart & Co, Statutory auditor  
36 Tyndall Court  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6LR

Date: 21/12/2020

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING  
AN INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021	2020
<b>Income and endowments from:</b>		<b>£</b>	<b>£</b>
Donations and gifts	2	166	288
Legacies		78,399	552
Investment income	3	18	-
		<u>78,583</u>	<u>840</u>
<b>Total income</b>		<b>78,583</b>	<b>840</b>
<b>Expenditure on:</b>			
Administrative costs	4	1,722	22
Gift to RNIB		76,861	818
		<u>78,583</u>	<u>840</u>
<b>Total expenditure</b>		<b>78,583</b>	<b>840</b>
<b>Net income/(expenditure)</b>		-	-
Fund balances brought forward at 1 April 2020		-	-
Fund balances carried forward at 31 March 2021		<u>-</u>	<u>-</u>

The charity's income and expenses all relate to continued operations.

The notes on pages 12 to 16 form part of these financial statements.

The company has no recognised gains or losses in the year other than those included in the Statement of Financial Activities. The Company's Statement of Financial Activities is equivalent to an Income and Expenditure Account and accordingly two separate statements are not required.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<b>18,097</b>		<b>17,934</b>	
Debtors		<b><u>78,399</u></b>		<u>          </u>	
		<b>96,496</b>		<b>17,934</b>	
<b>CREDITORS:</b>					
Amounts falling due within one year	5	<b><u>(96,496)</u></b>		<b><u>(17,934)</u></b>	
<b>NET CURRENT ASSETS</b>					
			-		-
<b>Net Assets</b>					
			<u>-</u>		<u>-</u>
<b>FUNDS</b>					
Unrestricted funds - general reserve	6		-		-
			<u>-</u>		<u>-</u>
			-		-
			<u>-</u>		<u>-</u>

The notes on pages 12 to 16 form part of these accounts.

The financial statements on pages 10 to 16 were approved and authorised for issue by the board on 20 December 2021 and were signed on its behalf by:

*Elizabeth Ann Walker*

Elizabeth Ann Walker  
Trustee

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

For the first time, these financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also conform to the requirements of the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

**Company status**

The Charity is a company limited by guarantee. The members of the Charity are the Directors named on page 1. In the event of the Charity being wound up the liability in respect of the guarantee is limited to £1 per Director of the Charity.

**Income**

All income is accounted for in the SOFA on an accruals basis when the Charity is certain that it is entitled to the income and the amount can be quantified with reasonable accuracy. Any donation or legacy income received is gifted over to RNIB.

**Fund accounting**

All income is unrestricted. Unrestricted funds represent donations and other income, less expenditure.

**Legacy income**

Legacies are included in the Statement of Financial Activities on a receipts basis. Assets received in a form other than cash are brought into account at either an estimate of their value to the charity or the amount actually realised on their conversion into cash.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Costs**

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent.

**Cash flow statement**

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement on the grounds that it is a part of a group, details of which can be found in Note 11.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. INCOME FROM DONATIONS AND GIFTS**

	2021 £	2020 £
Individuals and Corporate Donors	<u>166</u>	<u>288</u>
	<u>166</u>	<u>288</u>

**3. INVESTMENT INCOME**

	2021 £	2020 £
Interest on short term deposits	<u>18</u>	<u>-</u>
	<u>18</u>	<u>-</u>

**4. ANALYSIS OF EXPENDITURE ON ADMINISTRATIVE COSTS**

	2021 £	2020 £
Auditors fees	1,700	-
Bank interest and fees	<u>22</u>	<u>22</u>
	<u>1,722</u>	<u>22</u>



**BLIND CENTRE FOR NORTHERN IRELAND-THE  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. DEBTORS**

	2021 £	2020 £
Legacy accrued Income	78,399	-
	<u>78,399</u>	<u>-</u>

**6. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts owed to Group undertakings	94,796	17,934
Accruals	<u>1,700</u>	<u>-</u>
	<u>96,496</u>	<u>17,934</u>

**7. FUNDS**

	2021 £	2020 £
Income	78,583	840
Expenditure	(78,583)	(840)
Net movement in funds	-	-
Funds at 31 March 2020	-	-
Funds at 31 March 2021	<u>-</u>	<u>-</u>

The general reserve represents the free funds of the charity, which are not designated for particular purposes.

**BLIND CENTRE FOR NORTHERN IRELAND-THE  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**8. COMMITMENTS**

At 31 March 2021 the company had no commitments.

**9. LIABILITY OF MEMBERS**

The Blind Centre for Northern Ireland is a company limited by guarantee. The liability of the members is limited to an amount not exceeding £1.

**10. TAXATION**

BCNI is a registered charity and accordingly is not liable to tax on its charitable income, nor on its realised capital gains.

**11. CONTROLLING ENTITY**

The Charity is wholly controlled by RNIB, a charity governed by Royal Charter in the United Kingdom (Reg. no. 226227). Copies of the RNIB's consolidated financial statements can be obtained by writing to: RNIB, 105 Judd Street, London, WC1H 9NE.

**12. TRANSACTIONS WITH RELATED PARTIES**

The Charity has taken advantage of the exemption available to wholly controlled subsidiaries under FRS102 regarding disclosure of transactions within the same group.

There were no transactions with other related parties that require disclosure.