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ANNUAL REPORT AND ACCOUNTS 2025-26

Berkshire County Blind Society

Berkshire Vision
Supporting The Visually Impaired

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Chair and CEO Report



Chair **Jane Veys**



CEO **Laura Mitchell**

We are very pleased to present the annual report for a successful year 2025-26 at Berkshire Vision. This year, we completed the delivery of our five year strategy 2021-26.

Over the last five years, we grew the number of people we support by 193%. Key highlights included the introduction of Employability, Realeyes guiding, and the children's residential, alongside the expansion of our provision for people with dual sensory loss, our Tech Buddy support, and a 316% increase in attendance at social, peer support, and sports activities as we returned from lockdown. You can find more about the impact of the different areas of support we offer on pages 6-14.

We are hugely grateful to the many people with sight loss and other stakeholders who gave up their time throughout the year to input their valuable insights to drive our new strategy for 2026-31.

This will see us refocus on providing sustainable support for the future, championing independence, prioritising impact driven service delivery, equity across Berkshire, and ensuring we adapt to the rapidly changing external landscape. The full strategy can be found on our website.

This year, we also modernised our structure to be fit for purpose as the organisation grows to meet the increasing demand for its support, updating our Articles of Association to reflect current ways of working and strengthen our governance. We are grateful to all of the members who took the time to input into this process.

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What we do

Berkshire Vision has been at the heart of our community since 1910, supporting adults and children with sight loss at every stage of their journey. Whether someone has just received a diagnosis or has been living with sight loss for many years, we provide a wide range of practical support across Berkshire. Through our Sight Loss Support and Equipment and Technology services, we help people adjust and find the right tools for their everyday lives.

We focus on building confidence and independence, while supporting both mental and physical wellbeing, with Social Activities and Adapted Sports to help people to stay active and connected.

For adults of working age, we offer tailored Employability support to build skills and confidence for work or study. For Children, Young People and Families, we provide fun, engaging activities and the chance to make friends, while also helping them develop the life skills they will need as they grow into adulthood. Our Realeyes guides help people practise new routes to become more independent in the community, and our Telephone Befriending service reduces loneliness and isolation.

Through all our services, we strive to reduce health inequalities by giving people with sight loss equal opportunities to live full and independent lives. Referrals come from hospital eye clinics, local Sensory Needs Teams, GPs, other partners, friends and family, or through self-referral, ensuring that everyone who needs support can access it.



Sight Loss in Berkshire

Across Berkshire, sight loss is projected to increase by **22.68% over the next 10 years**, reflecting a growing need for our support. This is already being felt, with a **42% rise** in people actively seeking our services in the past year. As more people face the challenges of sight loss, the need for support from Berkshire Vision has never been greater.

1672 Berkshire Vision members

29187 people are living with sight loss that impacts daily life.

8739 people are living with late-stage age-related macular degeneration.

9243 people are living with a cataract that requires surgery.

13771 people are living with glaucoma.

1883 people are living with severe diabetic retinopathy.

Figures from RNIB Sight Loss Data Tool

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Independence and Confidence



A sight loss diagnosis can come as a shock, but with the right support and tools the people we support can live full and independent lives. **Our Sight Loss Support Officers** help people at every stage of their sight loss journey. They provide practical support, such as supplying aids to assist with daily tasks and maintain independence, as well as helping people engage with their local community. They also connect individuals with other services, including support to access benefits, and offer a vital listening ear. **This year our Sight Loss Support Officers have supported 527 people.**

Judy says: **"They have played a vital role in helping me to maintain my independence and confidence."**

For Judy, who lost her sight very suddenly, support from her Sight Loss Support Officer, Dom, who is also visually impaired, has been life-changing. With her support, Judy purchased a pair of Meta glasses, which have improved her independence by helping her manage everyday tasks such as sorting laundry, identifying items when cooking, and reading her mail.

For Matthew who lost his sight at 24, support from his Sight Loss Support Officer Cara "was lifechanging, when you lose your sight the amount of information you have to take in is overwhelming. Berkshire Vision gave me the confidence to move forward, They get it. They understand people and the issues that come with sight loss"

This year, alongside our sight loss support service, we ran four **Living Well with Sight Loss courses,** a welcoming space where those living with sight loss and their sighted partners, come together to share experiences, help each other build confidence, gain practical tips, and feel less alone. **37 people have benefited from attending this year with 89% feeling more confident following the course.**



For Jenn it made a significant difference to her confidence "I found it hugely helpful, even when I'd already had contact with some of the agencies or services. I found that it had been at a time of quite high stress so it was very handy to have some of the information repeated in a relaxing and supportive environment"

For Nicola she found attending the course **"Extremely beneficial and worthwhile".** She felt **"comforted to have been supported and to be with other visually impaired people".**

This year our **Equipment and Technology service delivered 159 appointments,** providing specialist demonstrations and support with a wide range of equipment and technology designed to help increase or maintain independence both at home and when out and about. **This high-demand service improved independence in daily tasks for 84% of people who accessed the service.**

For Mariza it has greatly improved her quality of life and she now feels more independent in the home. "Thank you for demonstrating all of the various equipment out there. I thoroughly enjoyed trying the pieces and getting to grips with various aids that can make my life easier. I've been

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using the Max TV glasses and found it much easier to read the subtitles and I could see facial cues much better. I've been a bookworm again and am making my way through The Last Devil to Die."

Mariza says
"I haven't been able to read like this in nearly 3 years - I've been able to enjoy it again and I can't emphasise just how much that means to me"

Technology can play a life-changing role for people with visual impairments, but many older people face a **digital divide**, where a lack of confidence or knowledge can prevent them from fully benefiting from technology.



Our Volunteer **Tech Buddies** provide friendly, one-to-one support to help bridge that gap, showing how devices such a smart phones, tablets and smart speakers can be adapted to suit individual needs. Even small changes can have a big impact, helping people feel more in control and increasing their independence in everyday life.

Our volunteer **Tech Buddies supported 146 members at both Tech Hubs and at home visits.** For Michael, help from a Tech Buddy to set up text to speech and email dictation, has improved his confidence and enabled him to communicate with his family "I have a sister who lives in Vancouver, and a brother who lives in Seattle, and I was unable to communicate with them at all for some time and now I can get an email off to them whenever I like"

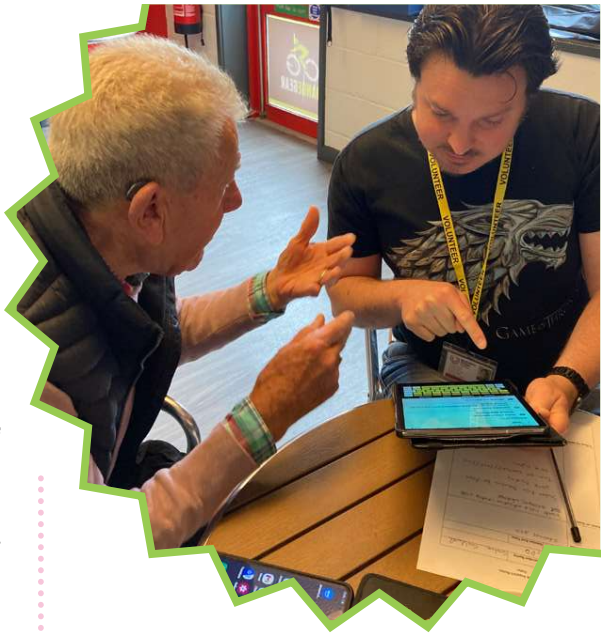
"It wasn't just putting the app on my phone, it was explaining it all to me as well. It's given me confidence to do what I want to do when I want to do it"

Allen was supported by a Tech Buddy who installed an app called Seeing Ai on his phone. This app assists with daily tasks from reading, to describing photos, to identifying products, and more.

Employment plays a vital role in independence, yet only 27% of working-age people with sight loss are currently in work.

Our **Employability Service** supports individuals who are looking to work, study, or volunteer, helping them build the confidence and skills they need to succeed. This includes help with CVs, interview skills and Access to Work. **This year our Employability service has supported 41 people, with five securing paid employment, three entering training or education, and three securing unpaid work placements.**

For Mohua support from the Employability Service helped her better understand her rights as a visually impaired employee. Living alone in a foreign country and managing severe glaucoma, she was keen to access the support she was entitled to and to



secure a permanent role once her current contract ended. With advice, support with job applications, and workshops on assistive equipment, Mohua has since secured a permanent role and is now applying for Access to Work. She says

"Berkshire Vision has been incredibly supportive and always there whenever I need help. They were always very eager and willing to help, which made me feel really supported and reassured"

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Accessing mainstream **sport and social activities** can be difficult when you are living with a visual impairment but is so important for both physical and mental wellbeing.

Our Adapted Sports and Social Activities programme provides a range of adapted activities, giving people the chance to try an activity in a safe and supported space, helping them to build up the confidence to go and try these activities independently. **This year we ran 45 adapted sport activities** including, tandem cycling, bowling, rambles, and golf.



For Sarah coming to Berkshire Vision activities has improved her confidence and she says "It has made me more optimistic about the future."

For Colin, who has enjoyed golf and tandem cycling, he says

"it's brilliant, Berkshire Vision activities have improved me so much. Things I can do now that I wouldn't have been able to do before"

The social aspect of our activities has also made a great impact, for Susan it was "just nice mixing with people and that, you know they've got the same sorts of problem as you"

For Fleur the social interaction is just as important. She says

"Talking to people there makes a tremendous difference to my life, people who know what it's like to deal with a chronic condition."

Being able to maintain independence is vital for many of the people we support. To support this, our **Realeyes Guiding service** helps people to practise and learn routes so that they can then go on to do this independently.

We have supported 14 people this year, enabling them to learn routes important to them such as navigating to the train station, walking to the GP surgery, visiting the shops, and using escalators.

For Carol, support to learn to navigate the train station has increased her independence, and she can now travel independently:

"Thanks to my RealEyes Guide, I'm now able to get the train (with passenger assist) and can travel to see both my daughters."



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Loneliness and Isolation



People who are blind or visually impaired are up to **three times more likely** to experience severe loneliness and isolation compared to the general population.

Our telephone befriending service aims to combat this by matching the people we support with a volunteer who calls for a chat each week. **118 people were matched this year with over 28,000 minutes of calls made.**

Suzanne is extremely grateful for a call each week from her Volunteer Telephone Befriender, she lives on her own and finds that she can talk about so many different topics.

As well as building confidence and independence, our **social activities programme** also combats loneliness and isolation, giving people the chance to get out of the house and socialise with others who have sight loss and understand the challenges that come with that. **This year we ran 168 social activities** including regular social groups, tactical trips to museums and theatres, park walks and shopping trips to supermarkets and garden centres.

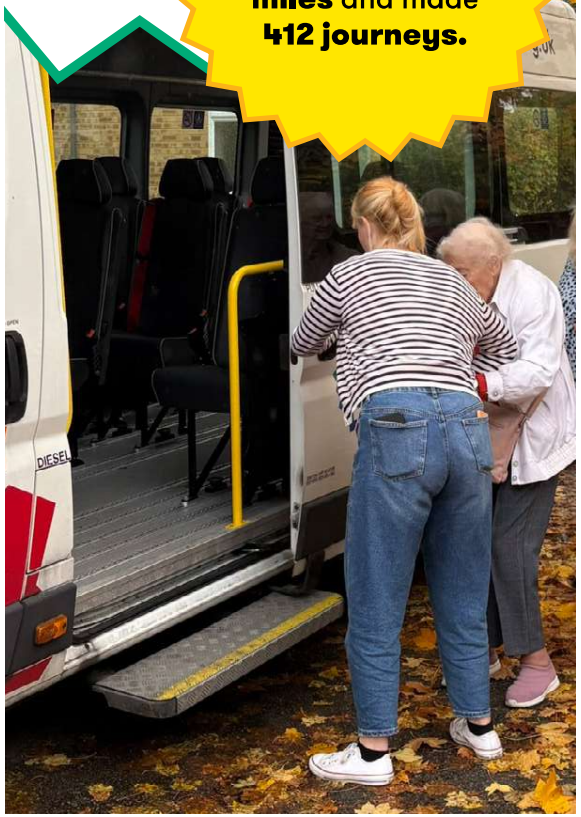
For many of the older people we support this may be the only activity they leave the house for. For David our activities have "Given me the option of leaving my apartment twice a month. Being introduced to Berkshire Vision was the best thing that ever happened to me" he says he feels isolated, but coming to Berkshire Vision activities has greatly reduced those feelings.

David particularly benefits from our door-to-door transport service and feels he would not otherwise be able to attend.

Our **minibus transport** is a vital part of reducing loneliness and isolation as it means that those who are less independent and would struggle to attend our activities can still attend.



This year our four minibuses have travelled **26676 miles** and made **412 journeys.**







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Building Life Skills for the Future.

Our Children, Young People and Families programme provides educational and recreational opportunities designed to help younger members develop essential life skills, independence and resilience.

This year the programme has delivered **63 activities, supporting 93 children, 89 parents and carers, and 72 siblings,** meaning the whole family benefits from support.

The programme empowers young people to navigate key life stages and strengthen and build friendships with their peers. For Alex, this support has mean that he has gained confidence, independence and a sense of belonging. What began as a way to try new activities has had a lasting impact, helping him build friendships and realise he's not alone.

Born without sight in one eye, Alex faced early challenges and often kept to himself. But since joining Berkshire Vision, he has taken part in activities including tandem cycling, outdoor adventures, try a train and shopping skills sessions and a residential trip he loved. More importantly, he has started to make friends with others. He now chats with friends from Berkshire Vison and feels part of a community.

"It's not just the fun stuff," his mum says. "It's being around others like him and knowing he's not alone."

With his new skills and confidence Alex is heading off to university in September.



Matthew's Story



When 24-year-old Matthew moved to Reading at the beginning of 2024, he could not have imagined how drastically his life would change. In April 2025, Matthew lost almost all of his sight after being diagnosed with a brain tumour. He has no light perception in his right eye and can only see light and vague shapes in his left. He is now registered as severely sight impaired.

Understandably, the sudden loss of his sight was overwhelming. "Those first few weeks were a blur of confusion," Matthew recalls. "There was so much information to process and so many adjustments to make, all while I couldn't see."

What followed was an emotional journey, one that Matthew describes as moving through the five stages of grief. "It felt like losing yourself, almost," he says, reflecting on those early days when fear and uncertainty overwhelmed him.

In the immediate aftermath, Matthew struggled not only with the practical challenges of sight loss, but also with its emotional toll. He found himself worrying about his independence, his future family, and whether he would be able to support himself. "I had those fears, will I ever have my own money? Will I be able to look after potential future children?" he says.

Those closest to him wanted to help, but often weren't sure how. "In the early days, everyone was sort of on eggshells around me," he remembers. "Talking slightly differently, treating me slightly differently…" What he needed most was to be spoken to like the same person he had always been.

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While Matthew was still in hospital, nurses referred him to Berkshire Vision. Cara, our Sight Loss Support Officer, contacted him and within weeks visited him at home when he felt ready to talk. “Having Berkshire Vision there to help me work through those stages and understand these things was really important to me,” Matthew says. “They get it. They understand people and the issues that come with sight loss.”

Cara supported Matthew through the maze of benefits, practical adjustments, and emotional challenges that came with sight loss.

“For me, Berkshire Vision’s support was life changing,” Matthew says. “When you lose your sight, the amount of information you have to take in is overwhelming. Berkshire Vision gave me the tools and the confidence to move forward.”

With Cara’s support, alongside the Technology and Equipment team and the Employability team, Matthew began to rebuild his sense of independence.

One of Matthew’s biggest early fears was that his career dreams were no longer achievable. Teaching, something he had always wanted to pursue, felt impossible at first. But Berkshire Vision’s team quickly reassured him.

Working with our Employability Officer, Matthew began preparing applications and exploring the adjustments available to him. With their support, he is now planning to begin teacher training.

When asked to describe Berkshire Vision in a single word, Matthew laughs. “One word is difficult, I don’t think that’s a fair question.” Instead, he offers several: **Caring. Understanding. Benevolent.** And above all, **“They get it.”**

Supporters and Fundraisers

We would like to thank all the individuals who have donated to us over the past year. Your generosity has enabled us to reach more people who need our support.

We are also incredibly grateful to everyone who has fundraised on our behalf. In October, nine people, including visually impaired members, took part in the **13.1-mile Maidenhead Boundary Walk and raised an impressive £7,500.** We would like to thank everyone who took part.





Thank you to **Kevin,** who ran the Reading Half Marathon and **raised more than £700**; and all of our fantastic Santa runners. **Ellie** also deserves recognition for walking 5km a day for five days and **raising £168.**

A huge well done to our brave **skydivers** Sam, Don and Clare, who took the plunge and **raised over £2,000.**



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Thank you to **the team from MHA**, who tackled the **Three Peaks Challenge and raised £2,500, and to Vivace Voices for their fundraising concert.**

Thank you to **Newbury Velo** for their continued support of our children's tandem cycling programme. We were also delighted to be recognised at the Benefact Charity Heroes Awards for this partnership, as well as being nominated in the Active category at the BBC Radio Berkshire Make a Difference Awards and the Greenham Trust Awards.

Thank you to our Patron, Chris Tarrant for hosting a fantastic fundraising quiz for us. Congratulations to our volunteer Bimla, who received a Highly Commended award at the OneSlough Awards for Volunteer of the Year (Ageing Well).

We are very grateful to the businesses that have supported us through donations and volunteering, including Johnson & Johnson, Siren Brewery, NewMedica, HumanWare, Playhatch Garden Centre, Tesco, British Meat Traders, WindowWorx, Maidenhead Tutorial College, Whiteknights Bowls Club, Caversham Bowls Club, The Royal Chapel for Windsor, Reading Christadelphians, Sonning Parish Council, St Marys Church, Calcot WI, Highdown School, Dormy House Care Home and Macphie.

We would also like to thank The University of Reading Film, Theatre and Television department for their support making a film about Berkshire Vision.



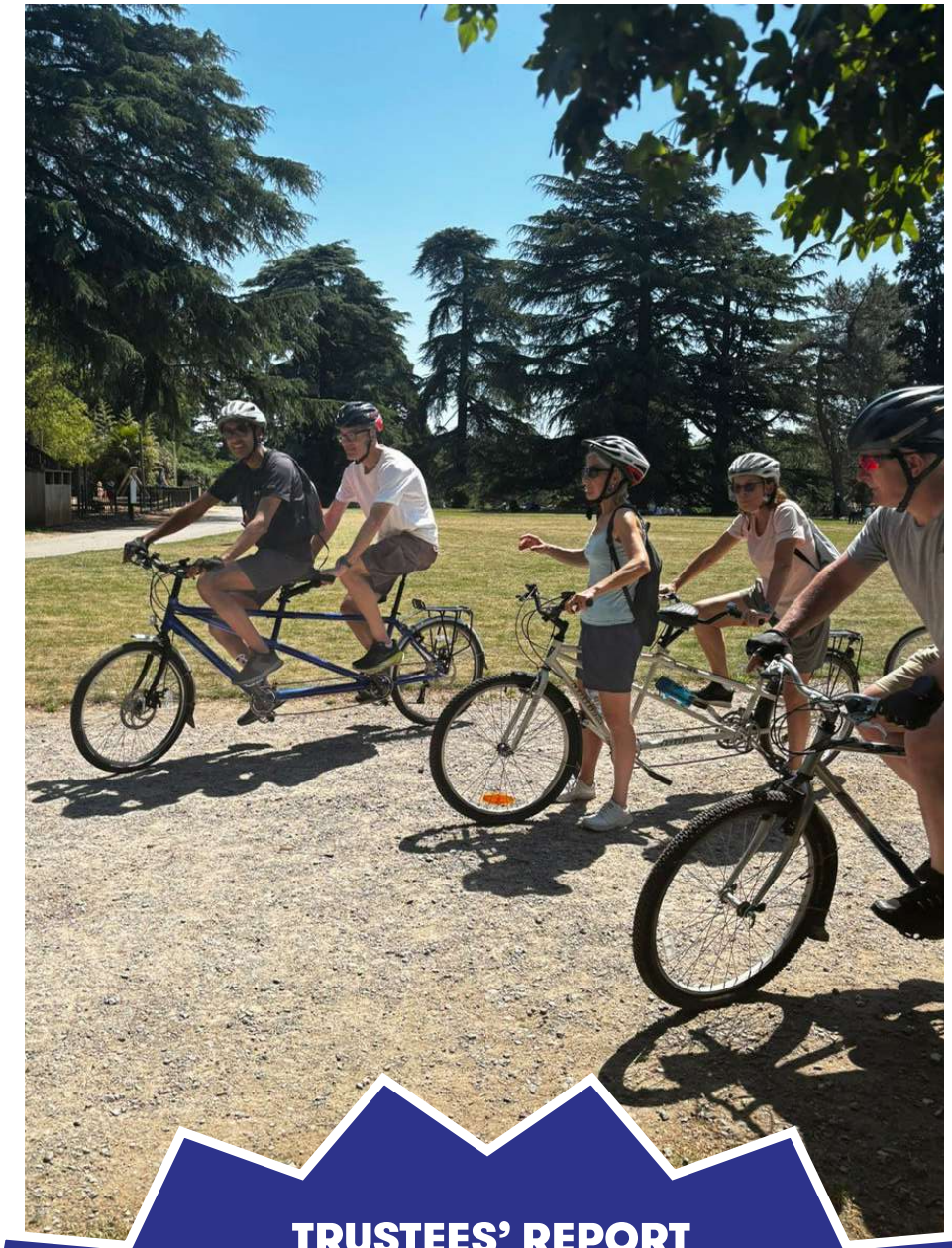
Funders

We are extremely grateful to the Trusts and Foundations who supported our work through this year including

Arborfield & Newland Parish Council
Arnold Clark Community Fund
Berkshire Community Foundation
Bracknell Forest Council
BWB Technologies
CABWI
City Fibre
Colefax Charitable Trust
Cox Green Parish Council
Crowthorne Parish Council
Edgar E Lawley Foundation
Finchampstead Parish Council
Frimley Innovation Fund
Gerald Palmer Eling Trust
Heathrow Community Trust
Invesco Cares Foundation
Halma plc
Lord Hanson Foundation
Miles & Daughters Community Fund
Mobbs Memorial Trust
One Slough
Purely on Thames Parish Council
Reading Borough Council
Rotary Club of Reading Matins
Sandra Charitable Trust
Shanly Foundation
St Laurence Relief in Need Trust
Sunninghill & Ascot Parish Council
The Childwick Trust
The Hargreaves Foundation
The National Lottery Community Fund
The Pargiter Trust
The Powell Family Foundation
The Stevenson Family's Charitable Trust
The Sunninghill Trust
The University of Reading
Ulverscroft Foundation
Warfield Parish Council
Winkfield Parish Council
Winnersh Parish Council

A huge thank you to everyone who has supported us throughout the year and who may not have been included in the list above.

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees:	Jane Veys, Chair David Few, (Consultant in Blandy & Blandy LLP) Donald Reed* Ian Fraser Andrew Jones Martin Gubb Robert Bristow* Christopher Owen* Clare Baldwin
Company Registered Number:	07977903
Charity Registered Number:	1146413
Registered Name:	Berkshire County Blind Society
Operating Name:	Berkshire Vision
Registered Office:	Midleton House 5 Erleigh Road Reading RG1 5LR
President:	The Hon Mrs Jessica White
Patrons:	The Rt Hon the Lord Richard Benyon of Englefield Chris Tarrant OBE Souleyman Ba
Chief Executive Officer:	Laura Mitchell
Head of Projects and Volunteering:	Gillian Comley
Head of Service Delivery:	Hannah Lennox
Independent Auditors:	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
Bankers	National Westminster Bank plc, Reading
Solicitors	Blandy & Blandy LLP 1 Friar Street Reading
Investment Managers	Rathbone Investment Management Ltd 8 Finsbury Circus London EC2M 7AZ

*Denotes individuals who have sight-loss/sight condition

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The Trustees have pleasure in presenting their annual report together with the financial statements of the Charity for the year ended 31 March 2026. The financial statements have been prepared to meet the requirements for a Directors' report and accounts for Companies House purposes. The financial statements comply with the Companies Act 2006, the Charity's Constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and RoI (FRS 102) (effective 1 January 2019).

Berkshire County Blind Society is a charity registered with the Charity Commission under registration number 1146413. It is also registered at Companies House as a private charitable company limited by guarantee under company number 07977903. The Berkshire County Blind Society, under its working name of Berkshire Vision, aims to provide visually impaired people in Berkshire with the information and support they need to live independently and safely. We do this through direct support, social and peer support, information and advice and the provision of opportunities that would not otherwise be available to visually impaired people. The area covered by the Charity is the Royal County of Berkshire.

The Charity's Objectives

1. To give visually impaired people independence through a safe and effective support service throughout Berkshire.

2. To enhance and enrich the lives of visually impaired people throughout Berkshire.

3. To promote eye health to prevent sight loss.

At Berkshire Vision, we provide practical and emotional support for people with sight loss at every stage of their journey. This includes our sight loss support service, children, young people and families service, adapted sports, social activities, tech buddies, employability support, befriending, Realeyes guiding, accessible transport and equipment, resources and technology. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. Our Strategic Plan was reviewed and updated in 2025-26 and outlines our key objectives for the years 2026 to 2031. These can be found on our website www.berkshirevision.org.uk/our-strategy.

GOVERNANCE AND MANAGEMENT

Governing Document

The Berkshire County Blind Society was established in 1910 under a constitution and was a registered charity, number 202351. The constitution was amended and adopted on the 8th October 2002. The Society was incorporated on 6th March 2012 and the company took over all the assets and liabilities with effect from 1st April 2012. The new Charity registration number is 1146413 and the Company number is 07977903. The governing document is the Memorandum and Articles of Association dated 23 September 2025. This was amended by Special Resolution during the financial year from the version dated 11 October 2019. On 1st April 2015 the Society adopted the working name of Berkshire Vision. On November 1st 2023 Reading Association for the Blind (Charity number 1062433 and Company number 03354127) was absorbed into Berkshire Vision.

Appointment of Trustees

The body of the trustees are appointed by the members of the Charity. New trustees are elected at the Annual General Meeting. One third of the Trustee board is elected by members at the Annual General Meeting and can serve for three years before seeking re-election. New trustees are proactively sought by current trustees and the Chief Executive to provide the breadth of skills needed for the efficient running of the charity.

Trustee Induction and Training

When new trustees are appointed, they are introduced to the work of the Charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Trustee Involvement

The trustees meet at least four times a year. The trustees maintain an overview of the organisation, agree the strategic aims and monitor progress and performance accordingly. In order to enable effective monitoring of the key business areas the Board of Trustees has a Finance and Investment Committee, which is chaired by a trustee and has both trustee and executive officer membership. To facilitate effective operations, the Chief Executive has delegated authority under terms approved by the Trustees for operational matters including finance and employment. The Chief Executive reports on the management of the Charity and on outputs, impact and the health of the Charity. The pay of senior staff is reviewed annually and normally increased in line with that of other staff. Inflation levels are considered as part of the decision-making process. All roles are periodically benchmarked against charities of similar sizes in the local area and against other sight loss charities with a view to ensuring salaries remain competitive and fair whilst also being sustainable for the charity.

Fundraising

We do not engage the services of any third-party organisations to help raise funds. We are registered with the Fundraising Regulator and follow its code of practice. We have not received any complaints about any aspect of our fundraising. The Charity has a strong ethos of respect for service users' independence and dignity and would not countenance any conduct or activity that undermined this. We do not engage in large scale fundraising activities such as mass mailings, telephone fundraising or door to door campaigns.

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Risk Management

The trustees are responsible for the identification and management of risk. The charity is annually reviewing its risk profile and maintains a risk register of actual and potential risks with established policies, systems and procedures to mitigate these risks. This process identifies that the key risks to the charity are risks to funding, long staff working hours, and services over capacity. Plans are in place to review services to manage longer term sustainability in light of significantly increased demand, flexible working is encouraged, and there is investment in a range of income streams. It also focused on the risks arising from health and safety, food hygiene, volunteer management, and employment. These risks are managed by having robust policies and procedures in place including a volunteer handbook and mandatory induction training, and regular awareness training for staff working in these operational areas.

FINANCIAL REVIEW

Financial Performance

At 31st March 2026 the Charity's net assets were £2.72 million (2025 £2.89 million) a decrease of £173,125 for the year This is made up of fixed assets at £1.0 million, investments of £1.4 million and other assets/liabilities of £0.3 million. Total income in the year was £634,419 (2025 £677,899) a decrease of £43,480. Total expenditure in the year was £813,899 (2025 £836,230) a decrease of £22,341. The Charity recorded a deficit in the year of £179,470 (2025 deficit £158,331) before a net gain on investments of £6,345 (2025 loss £40,188).

Reserves Policy

The balance sheet shows total funds of £2,721,517(2025 £2,894,642). Excluding the Restricted reserves of £809,482 (2025 £954,513) and Revaluation reserve of £526,697 (2025 £541,397) which are not distributable - the balance of the Charity's funds stands at £1,385,338 (2025 £1,398,732). These are held in an expendable endowment fund which is held in fixed asset investments, so the free reserves of the Charity are nil (2025 nil). To mitigate this and ensure day to day operational working capital can be met the Charity has the ability periodically to drawdown a small capital amount of the fixed asset investment. As of 31st March 2026 the value of this working capital deposit was £nil (2025 £nil). The restricted funds are held by the Charity for the purposes detailed in note 20 and are used as required on appropriate expenditure. Note 20 also explains in detail the Expendable Endowment.

Investment Policy

The investment fund continues to be managed by Rathbones. The majority is held in the Charity Growth and Income Fund. The fund's objective is to achieve long term capital growth and a level of income employing a total return approach. The fund returned investment income in the year of £37,912 (2025 £44,414) with interest on cash deposits of £1,683 (2025 £6,713) giving total investment income of £39,595 (2025 £51,127). Despite volatility in the financial markets the fund made an unrealised gain in the year of £6,345 (2025 loss £40,188). The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. The Charity's ethical investment policy precludes direct or indirect investments in any company that manufactures tobacco or tobacco products, or derives more that 10% of its sales from gambling, high-interest-rate lending, pornography or from the manufacture of alcohol or armaments.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. In addition, the Charity operated a defined benefit pension scheme. Following the retirement on 31st July 2015 of the sole remaining member of staff contributing to the pension scheme an actuarial valuation was undertaken by the Royal County of Berkshire Pension Fund which established the Charities deficit at £185,000. This sum will be repaid in annual instalments over a 15-year term which commenced in July 2015. The balance outstanding at the year-end was £59,600 (2024 £72,964).

Plans for the Future

As we move in to the 2026/27 financial year, we begin the first year of our new strategy for 2026-31 which brings a re-newed focus on providing sustainable support for the future, championing independence, impact driven service delivery, equity across Berkshire, and adapting to the changing landscape.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Berkshire County Blind Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, 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 Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken as a director in order to be aware of any information needed by the Company's auditors in connection with preparing their report and to establish that the Company's auditors are aware of that information.

Independent Examiner

Under section 487(2) of the Companies Act 2006, Menzies LLP will be deemed to have been reappointed as independent examiners 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

Small Companies Exemption

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on their behalf by

Signed by:
Jane Veys
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Jane Veys, Chair

10-Sep-2026

Date:

Docusign Envelope ID: 14095BC7-C8C9-8507-82DF-F78C44FCE71A

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINERS' REPORT

Independent examiner's report to the Trustees of Berkshire County Blind Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

DocuSigned by:
Signed: Janice Matthews
634F24DE92A4471...
Dated: 11-Sep-2026

Janice Matthews FCA

Menzies LLP
Chartered Accountants
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Endowment funds 2026 £	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income and endowments from:						
Donations and legacies	3	-	**251,415**	**169,096**	**420,511**	*458,531*
Charitable activities	4	-	**16,294**	**157,819**	**174,113**	*164,158*
Investments	5	-	-	**39,595**	**39,595**	*51,127*
Other income	6	-	**200**	-	**200**	*4,083*
Total income and endowments		-	**267,909**	**366,510**	**634,419**	*677,899*
Expenditure on:						
Raising funds	7	-	-	**60,654**	**60,654**	*53,734*
Charitable activities:	8					
Visiting costs		-	-	**107,333**	**107,333**	*98,707*
Other charitable activities		-	**412,940**	**34,470**	**447,410**	*432,386*
Support costs		-	-	**198,492**	**198,492**	*251,403*
Total expenditure		-	**412,940**	**400,949**	**813,889**	*836,230*
Net expenditure		-	**(145,031)**	**(34,439)**	**(179,470)**	*(158,331)*
Transfers between funds	18	**(19,739)**	-	**19,739**	-	-
Net movement in funds before other recognised gains/(losses)		**(19,739)**	**(145,031)**	**(14,700)**	**(179,470)**	*(158,331)*
Other recognised (losses)/gains:						
(Losses)/gains on revaluation of investments		**6,345**	-	-	**6,345**	*(40,188)*
Net movement in funds		**(13,394)**	**(145,031)**	**(14,700)**	**(173,125)**	*(198,519)*

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BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Endowment funds 2026 £	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Reconciliation of funds:						
Total funds brought forward		**1,398,732**	**954,513**	**541,397**	**2,894,642**	*3,093,161*
Net movement in funds		**(13,394)**	**(145,031)**	**(14,700)**	**(173,125)**	*(198,519)*
Total funds carried forward		**1,385,338**	**809,482**	**526,697**	**2,721,517**	*2,894,642*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 31 to 48 form part of these financial statements.

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)
REGISTERED NUMBER: 07977903

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		*2025 £*
Fixed assets					
Tangible assets	13		**1,032,159**		*1,069,186*
Investments	14		**1,432,213**		*1,625,868*
			2,464,372		*2,695,054*
Current assets					
Debtors	15	**226,896**		*261,865*	
Cash at bank and in hand		**115,633**		*52,623*	
				314,488	
Current liabilities					
Creditors: amounts falling due within one year	16	**(25,784)**		*(41,936)*	
Net current assets			**316,745**		*272,552*
Total assets less current liabilities			**2,781,117**		*2,967,606*
Provisions for liabilities			**(59,600)**		*(72,964)*
Total net assets			**2,721,517**		*2,894,642*
Charity funds					
Expendable endowment funds	18		**1,385,338**		*1,398,732*
Restricted funds	18		**809,482**		*954,513*
Unrestricted funds	18		**526,697**		*541,397*
Total funds			**2,721,517**		*2,894,642*

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2026

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

Jane Veys

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Jane Veys, Chair

Date: 10-Sep-2026

The notes on pages 31 to 48 form part of these financial statements.

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. Company information

The principal activities of the charity are to provide visually impaired people with the information and support they need to live independently and safely. The incorporated charity (registered number 07977903 and charity number 1146413) is incorporated and domiciled in the UK. The address of the registered office is Midleton House, 5 Erleigh Road, Reading, Berkshire, RG1 5LR.

2. Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Berkshire County Blind Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

These financial statements have been prepared on the going concern basis which assumes that the charitable company will continue in operation for the foreseeable future, considered to be at least 12 months from the date of signing these financial statements.

The charitable company has prepared cash flow forecasts and projections to 30th September 2026. In the opinion of the Trustees there will be sufficient resources to meet the charitable company's needs over the forthcoming 12 months.

Having regard to the above, the trustees believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements

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2. Accounting policies (continued)

2.3 Income

Voluntary income, including donations, gifts and grants that provide core funding or are of a general nature, are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Investment income is recognised on an accruals basis in the year to which it relates.

Income from charitable activities includes income from unitary authority service agreements which are recognised on an accruals basis in the year to which the income relates.

Fundraising income is recognised when received. All fundraising is undertaken by employees of the charity and may include street and static box collections, organised events, donations and grants from Corporate Bodies and Charitable Trusts.

For legacies, the charity reviews entitlement, probability of receipt and the ability to accurately measure the value due. Entitlement to legacy income is recognised at the earliest of receipt of a legacy estate distribution or notification of date of death along with the existence of an uncontested will. Legacies are accrued on these conditions if the income due can be accurately estimated based on information received in the will and statement of assets or other notification by the executors of the will.

2.4 Fund accounting

Endowment funds represent assets which are held as an expendable endowment, principally held in investments.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2.5 Expenditure

Charitable activities expenditure comprises costs of providing support to the visually impaired, costs of activities in furtherance of the charity's objects including the costs of providing resources, activities, outings and events for the visually impaired.

Support costs comprise administration costs for running the charity itself as an organisation.

2.6 Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of that expenditure.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

The charity is exempt from corporation tax.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold Buildings	-	2%	straight line
Motor vehicles	-	25%	straight line
Office equipment	-	25%	straight line
Fixtures, fittings, plant and equipment	-	25%	straight line

The freehold property is held under the revaluation model.

2.8 Fixed Asset Investments

Investments are included at closing mid-market value at the balance sheet date. Gains and losses on the sale of investments are recognised in the year they are sold. Any gains or losses on revaluation are taken to the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Pension costs

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

In addition, the Charity operated a defined benefit pension scheme. Following the retirement on 31st July 2015 of the sole remaining member of staff contributing to the pension scheme an actuarial valuation was undertaken by the Royal County of Berkshire Pension Fund which established the Society's deficit at £185,000. This sum will be prepaid in annual instalment over a 15-year term which commenced in July 2015.

2.11 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in note 2, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

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3. Income from donations and legacies

	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations	-	65,177	**65,177**	*54,696*
Legacies	-	79,499	**79,499**	*106,266*
Grants	251,415	24,420	**275,835**	*297,569*
	251,415	169,096	**420,511**	*458,531*
Total 2025	*381,043*	*77,488*	*458,531*	

4. Income from charitable activities

	Restricted funds 2026 £	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Unitary Authority Service Agreement	-	108,451	**108,451**	*85,037*
Contributions to activities	-	8,121	**8,121**	*10,464*
Transport contributions	-	15,451	**15,451**	*14,035*
Resource centre income	-	7,499	**7,499**	*9,490*
Club income	16,294	-	**16,294**	*11,498*
Other	-	18,297	**18,297**	*33,634*
	16,294	157,819	**174,113**	*164,158*
Total 2025	*11,498*	*152,660*	*164,158*	

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

5. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Unit trust income	37,912	**37,912**	*44,414*
Interest on cash deposits	1,683	**1,683**	*6,713*
	39,595	**39,595**	*51,127*
Total 2025	*51,127*	*51,127*	

6. Other incoming resources

	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Disposal of fixed assets	200	**200**	*4,083*
Total 2025	*4,083*	*4,083*	

Other incoming resources consist of proceeds from the disposal of fixed assets amounting to £200 (2025: £4,083).

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7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Allocated centrally incurred fundraising costs	60,654	**60,654**	*53,734*
Total 2025	*53,734*	*53,734*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2026 £	Unrestricted funds 2026 £	Total 2026 £	*Total 2025 £*
Other charitable activities	412,940	232,962	**645,902**	*678,555*
Visiting costs	-	107,333	**107,333**	*103,941*
	412,940	340,295	**753,235**	*782,496*
Total 2025	*466,048*	*316,448*	*782,496*	

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

9. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Other charitable activities	447,410	198,492	**645,902**	*678,555*
Visiting costs	107,333	-	**107,333**	*103,941*
	554,743	198,492	**753,235**	*782,496*
Total 2025	*530,993*	*251,503*	*782,496*	

Analysis of direct costs

	Other charitable activities 2026 £	Visiting costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Staff costs	354,744	100,293	**455,037**	*424,963*
Resource Centre costs	-	-	**-**	*39*
Publications	5,684	-	**5,684**	*5,204*
Transport costs	(300)	-	**(300)**	*920*
Minibus costs	23,312	-	**23,312**	*20,185*
Club expenditure	24,795	-	**24,795**	*25,380*
Outings events and activities	17,951	-	**17,951**	*21,744*
Sport activities costs	2,297	-	**2,297**	*1,286*
Sundry items	18,927	-	**18,927**	*22,390*
Motor and other expenses	-	3,723	**3,723**	*3,648*
Equipment	-	3,317	**3,317**	*5,234*
	447,410	107,333	**554,743**	*530,993*
Total 2025	*427,052*	*103,941*	*530,993*	

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9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other charitable activities 2026 £	Total funds 2026 £	*Total funds 2025 £*
Staff costs and pension	49,825	**49,825**	*60,438*
Depreciation	37,026	**37,026**	*42,365*
Premises expenses	11,928	**11,928**	*45,907*
Marketing	1,822	**1,822**	*1,563*
Heat, light and cleaning	5,858	**5,858**	*8,529*
IT and telephone	30,513	**30,513**	*40,547*
Printing and stationery	9,945	**9,945**	*8,874*
Insurances	4,519	**4,519**	*4,140*
Legal and professional	39,534	**39,534**	*32,208*
Training	2,846	**2,846**	*1,174*
Incidental expenses	2,225	**2,225**	*2,694*
Other support costs	2,451	**2,451**	*3,064*
	198,492	**198,492**	*251,503*
Total 2025	*251,503*	*251,503*	

10. Independent examiner's remuneration

	2026 £	*2025 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**3,750**	-
Fees payable to the Charity's independent examiner in respect of:		
All otherservices not included above	**2,250**	*1,980*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**-**	*11,600*

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

11. Staff costs

	2026 £	*2025 £*
Wages and salaries	**507,302**	*489,084*
Social security costs	**43,239**	*37,767*
Contribution to defined contribution pension schemes	**9,066**	*8,541*
Operating costs of defined benefit pension schemes	**2,536**	*1,861*
	562,143	*537,253*

The average number of persons employed by the Charity during the year was as follows:

	2026 No.	*2025 No.*
Employees	**29**	*29*

The average headcount expressed as full-time equivalents was:

	2026 No.	*2025 No.*
Employees	**15**	*16*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026 No.	*2025 No.*
In the band £60,001 - £70,000	**1**	*1*

Key management consist of the Trustees and senior management team listed on page 1. The remuneration of key management (including employer's NI and employer's pension contributions) was £190,662 (2024: £173,771).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 March 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

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13. Tangible fixed assets

	Freehold land & properties £	Motor vehicles £	Fixtures, fittings, plant & equipment £	Office equipment £	Total £
Cost or valuation					
At 1 April 2025	**1,050,000**	**118,665**	**88,740**	**2,975**	**1,260,380**
Disposals	**-**	**-**	**(556)**	**-**	**(556)**
At 31 March 2026	**1,050,000**	**118,665**	**88,184**	**2,975**	**1,259,824**
Depreciation					
At 1 April 2025	**25,929**	**89,458**	**72,832**	**2,975**	**191,194**
Charge for the year	**14,700**	**15,790**	**6,537**	**-**	**37,027**
On disposals	**-**	**-**	**(556)**	**-**	**(556)**
At 31 March 2026	**40,629**	**105,248**	**78,813**	**2,975**	**227,665**
Net book value					
At 31 March 2026	**1,009,371**	**13,417**	**9,371**	**-**	**1,032,159**
At 31 March 2025	*1,024,071*	*29,207*	*15,908*	*-*	*1,069,186*

The two freehold properties were valued by a chartered surveyor from Haslams, property consultants, on 17 March 2023 on a market value basis. The historic cost of the properties were £58,767.

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

14. Fixed asset investments

	Investment in subsidiary company £	Quoted investments £	Total £
Cost or valuation			
At 1 April 2025	**1**	**1,625,867**	**1,625,868**
Movements in cash	**-**	**(200,000)**	**(200,000)**
Revaluations	**-**	**6,345**	**6,345**
At 31 March 2026	**1**	**1,432,212**	**1,432,213**
Net book value			
At 31 March 2026	**1**	**1,432,212**	**1,432,213**
At 31 March 2025	*1*	*1,625,867*	*1,625,868*

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Berkshire Vision Limited	09690472	Midleton House, 5 Erleigh Road, Reading, RG1 5LR	100% owned dormant company

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15. Debtors

	2026 £	2025 £
Due within one year		
Trade debtors	**16,263**	*27,276*
Other debtors	**194,373**	*215,200*
Prepayments and accrued income	**16,260**	*19,389*
	226,896	*261,865*

16. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	**6,286**	*14,005*
Other taxation and social security	**10,070**	*7,666*
Other creditors	**2,590**	*3,568*
Accruals and deferred income	**6,838**	*16,697*
	25,784	*41,936*

17. Provisions

	2026 £	2025 £
Pension scheme deficit	**59,600**	*72,964*
	59,600	*72,964*

The pension scheme is administered as part of the Royal County of Berkshire Pension Fund. The scheme ceased within the fund on 31 July 2015 on the retirement of the remaining staff contributor and an actuarial valuation undertaken by the Royal County of Berkshire Pension Fund established a deficit of funds to meet future liabilities of £185,000.

This is repayable in annual instalments over a period of 15 years which commenced in July 2015. In accordance with FRS102, the provision is calculated as the net present value of the future contributions required over the next 5 years to clear the funding deficit of £59,600. In calculating this net present value, annual increases of 2.6% have been made and a discount rate is 4.69% representing the typical yield of high-quality corporate bonds has then been applied.

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2026 £
Unrestricted funds						
Property revaluation reserve	**541,397**	**-**	**-**	**(14,700)**	**-**	**526,697**
General Funds	**-**	**366,510**	**(400,949)**	**34,439**	**-**	**-**
	541,397	**366,510**	**(400,949)**	**19,739**	**-**	**526,697**
Endowment funds						
Expendable endowment funds	**1,398,732**	**-**	**-**	**(19,739)**	**6,345**	**1,385,338**
Restricted funds						
Sports	**4,100**	**-**	**(438)**	**-**	**-**	**3,662**
Children's Funds	**134,618**	**15,391**	**(9,473)**	**(6,064)**	**-**	**134,472**
Powell Family Foundation	**-**	**22,452**	**(25,654)**	**6,064**	**-**	**2,862**
Maidenhead Club	**50,355**	**15,251**	**(16,529)**	**-**	**-**	**49,077**
Langley & Slough Club	**37,485**	**2,481**	**(10,001)**	**-**	**-**	**29,965**
Socialeyes	**30,273**	**7,539**	**(24,596)**	**-**	**-**	**13,216**
Middleton House	**5,273**	**-**	**(5,273)**	**-**	**-**	**-**
Facing the future	**29,668**	**57,017**	**(86,685)**	**-**	**-**	**-**
Berkshire Community Foundation	**3,372**	**-**	**-**	**-**	**-**	**3,372**
Crisis to Confidence	**-**	**64,975**	**(36,146)**	**-**	**-**	**28,829**
Sport England	**-**	**13,146**	**-**	**-**	**-**	**13,146**
Aktiveyes Club	**5,600**	**2,261**	**(4,055)**	**-**	**-**	**3,806**
Lottery Awards For All	**-**	**19,963**	**-**	**-**	**-**	**19,963**
Employability	**10,191**	**-**	**(10,191)**	**-**	**-**	**-**
Resources & equipment service	**7,095**	**30,373**	**(26,060)**	**-**	**-**	**11,408**
Sight Loss Support Service	**14,271**	**14,799**	**(17,872)**	**-**	**-**	**11,198**

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18. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2026 £
Reading RAB - Cash	**163,619**	**2,261**	**(127,567)**	**-**	**-**	**38,313**
Reading RAB - Assets	**458,593**	**-**	**(12,400)**	**-**	**-**	**446,193**
	954,513	**267,909**	**(412,940)**	**-**	**-**	**809,482**
Total of funds	**2,894,642**	**634,419**	**(813,889)**	**-**	**6,345**	**2,721,517**

The endowment fund represents assets which are held as an expendable endowment, however there are no records available to show the value of the initial gifts. Income arising on the Endowment fund can be used in accordance with the objects of the Society and is included in unrestricted income. The Trustees may convert all or part of the Fund into an income fund which can also be spent in accordance with the objects of the Society as unrestricted income.

Sports Fund - represents grants and donations to maintain and expand the sports programme.

Children's funds - are funds to specifically benefit children.

Powell Family Foundation - represents funds to specifically benefit children.

Berkshire Community Foundation - represents grant money restricted to exercise and leisure activities for visually impaired adults in Berkshire.

Crisis to Confidence - represents grant funding from the National Lottery.

Sport England - represents funds to specifically promote sporting activities.

Lottery Awards for All - represents grant funding from the National Lottery.

Individual clubs' balances - represent funds held in their own accounts plus specific residual legacy monies in the case of Maidenhead & Slough/Langley clubs.

Reading RAB - Assets - represents Reading Association for the Blind (RAB) assets which include a building and vehicles which are specified to be used for the benefit of the visually impaired in Reading/Greater Reading area.

Reading RAB - Cash - represents Reading Association for the Blind (RAB) funds which are specified to be used for the benefit of the visually impaired in Reading/Greater Reading area.

BERKSHIRE COUNTY BLIND SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2025 £*
Unrestricted funds						
Property revaluation reserve	*556,097*	*-*	*-*	*(14,700)*	*-*	*541,397*
General Funds	*-*	*281,275*	*(370,182)*	*88,907*	*-*	*-*
	556,097	*281,275*	*(370,182)*	*74,207*	*-*	*541,397*
Endowment funds						
Expendable endowment funds	*1,513,127*	*-*	*-*	*(74,207)*	*(40,188)*	*1,398,732*
Restricted funds						
Sports	*10,398*	*420*	*(6,718)*	*-*	*-*	*4,100*
Children's Funds	*166,620*	*12,520*	*(44,522)*	*-*	*-*	*134,618*
Powell Family Foundation	*49,746*	*14,454*	*(13,845)*	*-*	*-*	*50,355*
Maidenhead Club	*38,832*	*4,246*	*(5,593)*	*-*	*-*	*37,485*
Langley & Slough Club	*22,783*	*13,980*	*(12,917)*	*6,427*	*-*	*30,273*
Socialeyes	*6,898*	*-*	*(471)*	*(6,427)*	*-*	*-*
Middleton House	*279*	*6,750*	*(1,756)*	*-*	*-*	*5,273*
Facing the future	*27,652*	*112,018*	*(110,002)*	*-*	*-*	*29,668*
Berkshire Community Foundation	*3,372*	*-*	*-*	*-*	*-*	*3,372*
Crisis to Confidence	*-*	*32,654*	*(32,654)*	*-*	*-*	*-*
Sport England	*3,895*	*-*	*(3,895)*	*-*	*-*	*-*
Aktiveyes Club	*3,711*	*3,079*	*(1,190)*	*-*	*-*	*5,600*
Lottery Awards For All	*5,000*	*-*	*(5,000)*	*-*	*-*	*-*
Employability	*2,751*	*19,941*	*(12,501)*	*-*	*-*	*10,191*
Resources & equipment service	*8,794*	*12,039*	*(13,738)*	*-*	*-*	*7,095*
Sight Loss Support Service	*3,000*	*28,539*	*(17,268)*	*-*	*-*	*14,271*

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18. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2025 £*
Reading RAB - Cash	*204,045*	*111,102*	*(151,528)*	-	-	*163,619*
Reading RAB - Assets	*466,161*	*4,882*	*(12,450)*	-	-	*458,593*
Crisis to Confidence	-	*20,000*	*(20,000)*	-	-	-
	1,023,937	*396,624*	*(466,048)*	-	-	*954,513*
Total of funds	*3,093,161*	*677,899*	*(836,230)*	-	*(40,188)*	*2,894,642*

BERKSHIRE COUNTY BLIND SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	**Income £**	**Expenditure £**	**Transfers in/out £**	**Gains/ (Losses) £**	**Balance at 31 March 2026 £**
General funds	**541,397**	**366,510**	**(400,949)**	**19,739**	**-**	**526,697**
Endowment funds	**1,398,732**	**-**	**-**	**(19,739)**	**6,345**	**1,385,338**
Restricted funds	**954,513**	**267,909**	**(412,940)**	**-**	**-**	**809,482**
	2,894,642	**634,419**	**(813,889)**	**-**	**6,345**	**2,721,517**

Summary of funds - prior year

	Balance at 1 April 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2025 £*
General funds	*556,097*	*281,275*	*(370,182)*	*74,207*	-	*541,397*
Endowment funds	*1,513,127*	-	-	*(74,207)*	*(40,188)*	*1,398,732*
Restricted funds	*1,023,937*	*396,624*	*(466,048)*	-	-	*954,513*
	3,093,161	*677,899*	*(836,230)*	-	*(40,188)*	*2,894,642*

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2026 £	**Restricted funds 2026 £**	**Unrestricted funds 2026 £**	**Total funds 2026 £**
Tangible fixed assets	-	446,193	585,966	**1,032,159**
Fixed asset investments	1,385,338	-	46,875	**1,432,213**
Current assets	-	363,289	(20,760)	**342,529**
Creditors due within one year	-	-	(25,784)	**(25,784)**
Provisions for liabilities and charges	-	-	(59,600)	**(59,600)**
Total	1,385,338	809,482	526,697	**2,721,517**

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Endowment funds 2025 £	*Restricted funds 2025 £*	*Unrestricted funds 2025 £*	*Total funds 2025 £*
Tangible fixed assets	-	*458,593*	*610,593*	*1,069,186*
Fixed asset investments	*1,398,732*	-	*227,136*	*1,625,868*
Current assets	-	*495,920*	*(181,432)*	*314,488*
Creditors due within one year	-	-	*(41,936)*	*(41,936)*
Provisions for liabilities and charges	-	-	*(72,964)*	*(72,964)*
Total	*1,398,732*	*954,513*	*541,397*	*2,894,642*

21. Operating lease commitments

At 31 March 2026 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2026 £	*2025 £*
Not later than 1 year	**1,160**	*1,160*
Later than 1 year and not later than 5 years	**2,165**	*3,325*
	3,325	*4,485*

Lease payments recognised as an expense in the Statement of Financial Activities during the year are £1,160 (2025: £870).

22. Related party transactions

David Few (Trustee) is a Consultant at the Charity's legal advisors. During the year they were paid £Nil (2025: £Nil) in relation to fees and expenses incurred. No amounts were outstanding at year end (2025:Nil). There were no other related party transactions during the year.