RNIB Charity dormant financial statements 2024/25

The Trustees, who are also directors of RNIB Charity for the purposes of the Companies Act, have pleasure in submitting their unaudited dormant financial statements for the year ended 30 September 2025.

Balance sheet as at 30 September 2025

	Notes	2025 £'000	2024 £'000
Current assets			
Debtors due within one year	2	247	247
Cash at bank and in hand		-	-
Total current assets		**247**	**247**
Creditors: amounts falling due within one year	3	**247**	**247**
Net assets		**-**	**-**
Total Charity funds	4	**-**	**-**

a. For the year ending 30 September 2025 the charitable company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The Trustees, who are also directors of RNIB Charity for the purposes of the Companies Act, acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Trustees on 15 June 2026 and signed on behalf of RNIB Charity by Elizabeth Walker, Trustee.

Elizabeth Walker, Chair

Notes to the financial statements for the period ended 30 September 2025

1. Statement of accounting policies

The principal accounting policies adopted, judgement and key sources of estimation uncertainty in the preparation of these financial statements are as set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.1 Basis of preparation

The financial statements have been prepared on a basis other than going concern and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements 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 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

1.2 Preparation of accounts on a non-going concern basis

The Trustees have considered the appropriateness of the going concern basis for the preparation of the Financial Statements. Following the completion of the transfer of regulated services to specialist providers the Trustees have determined that the financial statements should be prepared on a basis other than going concern. It is the intention that RNIB Charity will be dissolved as soon as possible. Accordingly an application was made to Companies House in May 2026 to wind up the company. As all assets and liabilities are being settled before the RNIB Charity is dissolved, the use of an alternative basis has no impact on the figures presented and therefore no adjustments have been made compared to the going concern basis.

1.3 Company status

The Charity is a private company limited by guarantee. The members of the Charity during the year were the Trustees named in the ‘Who’s who at RNIB Charity’ section.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

Notes to the Financial Statements (continued)
Statement of accounting policies (continued)

1.4 Fund accounting

The Charity is now dormant and so there are no funds arising from activities.

1.5 Income and Expenditure

The Charity has not traded during the year. During this time the Charity received no income and incurred no expenditure and therefore no Income and expenditure account is presented in these financial statements.

1.6 Debtors

Debtors are stated after provision for impairment if applicable.

1.7 Creditors

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.8 Other Financial instruments

RNIB Charity 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.

Notes to the Financial Statements (continued)

2. Debtors due within one year

	2025 £'000	**2024 £'000**
Amounts owed by Group undertakings	247	247
Total	**247**	**247**

3. Creditors amounts falling due within one year

	2025 £'000	**2024 £'000**
Amounts owed to Group undertakings	247	247
Total	**247**	**247**

4. Analysis of net assets between funds

Fund balances are represented by:	**2025 Unrestricted funds £'000**	**2024 Unrestricted funds £'000**
Total current assets	247	247
Creditors: amounts falling due within one year	(247)	(247)
Total net assets	**-**	**-**

Notes to the Financial Statements (continued)

5. Ultimate Controlling Party

The Trustees of the Charity consider that the ultimate controlling party of the Charity is Royal National Institute of Blind People (RNIB) number 226227, in England and Wales and number SCO39316 in Scotland. Established in 1868, RNIB was incorporated under Royal Charter in 1949, with a Supplemental Charter in 1993 (revised in 2007 and 2014).

Copies of the RNIB financial statements are available at www.rnib.org.uk.

6. Who's who at RNIB Charity

Trustees
Anna Tylor
Martin Stuart Davidson (resigned 26 September 2025)
Amanda Rowland (resigned 30 August 2025)
Elizabeth Walker
James Harra (appointed 31 July 2025)

Company Secretary
Jessica Holifield (resigned 31 May 2026)
Poppy Lindsley (appointed 1 June 2026)