

# OUR KIDS EYES

England & Wales · Charity number 1108268

## Details

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**Other names** OKE

**Status** Registered

**Legal form** Other

**Registered** 2005-02-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Our Kids Eyes  
Jubilee Gardens  
Gardenfold Way  
Droylsden  
Manchester  
M43 7XU

**Phone** 0161 342 5550

**Email** [oketameside@gmail.com](mailto:oketameside@gmail.com)

**Website** [www.ourkidseyes.org](http://www.ourkidseyes.org)

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF TAMESIDE AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.TO PRESERVE AND PROTECT THE HEALTH OF THOSE CARING FOR PEOPLE WITH PHYSICAL, MENTAL OR SENSORY IMPAIRMENT WITHIN THE FAMILY OR HOME BY OFFERING A RESPITE SERVICE THROUGH THE PROVISION OF COMMUNITY BASED ACTIVITIES FOR THE ENTIRE FAMILY.TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO CHILDREN WITH DISABILITIES.TO DEVELOP THE CAPACITY AND SKILLS OF THE ESTABLISHMENTS WHO HAVE CONTACT WITH CHILDREN WITH DISABILITIES (SCHOOL, YOUTH ORGANISATION AND PROFESSIONALS) IN SUCH A WAY THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS.

**Activities:** We provide information, advice & support to parents/carers who have children with special needs/disabilities. We provide a wide range of activities and events for the whole family to access throughout the year, such as support groups, day trips and social events. We work with the Local Authority and alongside other organisations to improve services for families who have children with SEND.

## Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** TAMESIDE AND THE SURROUNDING AREA.
- Tameside

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£133,701	£136,387	-	-
2024-03-31	£73,769	£93,016	-	-
2023-03-31	£175,710	£116,329	-	-
2022-03-31	£89,529	£76,461	-	-
2021-03-31	£51,047	£40,628	-	-

## Trustees

Name	Role	Appointed
Ella Glover		2018-10-17
Jasmine Healey		2018-10-17
Jo-Anne Brooks		2013-12-11
Melissa Housley		2015-12-14
SIRINDA GLOVER		

**OUR KIDS EYES**

England & Wales - Charity number 1108268

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# Accounts

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Charity registration number 1108268 (England and Wales)

**OUR KIDS EYES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# OUR KIDS EYES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Glover J Brooks M Housley J Healey E Glover
<b>Charity number (England and Wales)</b>	1108268
<b>Principal address</b>	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

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# OUR KIDS EYES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 16

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# OUR KIDS EYES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

#### **Objectives and activities**

To promote for the benefit of the inhabitants of Tameside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and help meet their needs.

#### **How our activities deliver public benefit**

Our charity continues to provide practical help, advice, and a wide range of activities for families with children who have special educational needs and disabilities (SEND). In 2024–2025, we received over 38,000 enquiries from parent carers and professionals seeking support.

We actively raise awareness of the challenges faced by SEND families through engagement with Local Authorities, Integrated Care Board (ICB), and Government bodies via local and national meetings, forums, and consultations.

Tameside Parent Carer Forum has continued to represent parent carers and has played an active role in our area. Its been a very challenging 12 months for everyone involved but we have continued to speak up for the Parents and families that we represent, bringing challenge and scrutiny to the Local Authority where its needed most.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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#### Achievements and Performance

- 428 Parent Carers accessed workshops
- 608 Parent Carers accessed support group sessions
- 528 Families accessed Sky High Family sessions
- 502 Families accessed day trips
- 805 new families registered with our charity this year
- 403 families accessed the Max Card

Significant growth in registrations highlights the increasing demand for our services and the need for additional funding to meet the demand for support.

#### Subsidised Activities and Events

We heavily subsidise day trips and events, making them accessible to families who might otherwise be unable to afford outings. Popular destinations this year included:

- Blackpool Pleasure Beach
- Cockfield Farm
- Reddish Vale Farm
- Chester Zoo

#### Feedback

"We actually went to Blackpool. Our first day out in a YEAR (since our son was first diagnosed with his disability) It's been a rough year, but seeing him and our other children enjoy themselves AND enjoying the day out ourselves was wonderful. Cathartic. The pleasure Beach was fantastic for them. The seafront was peaceful and pleasant for all of us. Just to be on the beach (we all love the beach) after so long was heartening for the soul/ Thank you from the bottoms of our hearts OKE" parent/carer

"Although it may seem like just a day out it is a day that families may now always be able to afford especially when they have to adjust their day to day lived and expense to how their additional needs child may be from week to week. Also it is often with a few other families with similar experiences so you feel will be less judged which makes life a little easier. We fully appreciate what OKE do for families." parent/carer

"As my husband works full time but i can't as I'm the carer for our son and daughter who both have additional needs these days that OKE do really help us have family time it also helps that some of the events are with other family like my own so we don;t feel anxious about anything that may happen these day s really help my family and we are so thankful to OKE for all they do." parent/carer

"Thank you so much for making our family day our possible. he summer holidays can be really hard and expensive with our boy who needs a lot of stimulation and has a lot of energy. Thais was a wonderful help, thank you x" parent/carer

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### Parent Carer Support

We increased short break activities for parent carers, including:

- Mums Lunches
- Mums Curry Nights

These events are incredibly popular and have continued to improve parental wellbeing, as evidenced by parent feedback

#### Feedback

"Networking with other parents, the advice and support from each other is incredible! It's a safe space to take some much needed time off, no judgement, just amazing support from other Mums" Mum

"It gave me the opportunity to speak to other mums and meet people who understand the challenges of raising neurodivergent children, It also provided some much needed downtime away from home to socialise" Mum

"It was an absolute pleasure meeting the team and other mums. I really appreciate the work that OKE does in the community for families like mine" Mum

#### Workshops and Education

We increased the number and variety of workshops tailored to parent carers' needs, covering topics such as:

- ADHD, PDA, DLA, EBSNA, EHCPs
- Sleep, autism, incontinence
- Sensory processing and challenging behaviour

Workshops were offered in various formats—virtual, evening, and daytime sessions—to accommodate diverse schedules.

#### Feedback

"The workshop made me feel less alone and it validated how i was feeling. It gave me an insight into what my child was feeling, and why does certain things." Parent/carer

"The information was great and i learned a lot from this workshop. It was delivered really well. I would definitely go to another one" Parent/carer

"It was the most fantastic bit of training Ive ever done" Parent/carer'

"Very informative, so much incredible and valuable information shared with us all, just brilliant!" Parent/carer

#### Max Card Distribution

We continued as the official distributor of the Max Card for Tameside, enabling families to access discounts at theme parks, farms, bowling alleys, zoos, and more.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### Responding to Economic Challenges

Due to ongoing austerity and the cost-of-living crisis, attendance at our subsidised events has increased. Our visibility on Granada Reports led to support from the LHR Charitable Foundation, allowing us to assist vulnerable families in crisis.

#### Collaboration and Commissioned Services

We maintain strong partnerships with the Local Authority, ICB/NHS, and the voluntary sector. Our co-production work with NHS/ICB resulted in commissioned support for families in Tameside and Glossop awaiting health therapies or autism/ADHD assessments via CAMHS. This funding has been extended to December 2025.

#### Outreach Initiatives

We continue outreach efforts through school coffee mornings and initiatives like AIS and PINS.

#### Volunteer Contributions

Our achievements are made possible by our dedicated volunteers, including trustees, parents/carers, and their family members. We deeply appreciate their tireless efforts and commitment.

#### Plans for the Future

We aim to:

- Continue evolving our services to meet family needs
- Secure sustainable funding
- Explore cost-effective service delivery methods

We are grateful for the ongoing support from Tameside Metropolitan Borough Council and NHS/ICB.

The above achievements have only been made possible due to the commitment of our wonderful volunteers.

Our volunteers are made up of so many different people, some are trustees, parents/carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

#### Financial review

Increased income this year has enabled the charity to provide more support and activities to meet the needs of families in Tameside & Glossop.

#### Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Reserves policy

The trustees agreed to maintain a general reserve of £50,000, equivalent to six months of unrestricted expenditure. This reserve is reviewed annually.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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#### **Principle funding sources**

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

Fundraisers and Donators:

- Tanya Ladley
- CAF
- SWD Premier Clothing
- TK Maxx & Home-sense Foundation
- Masonic Charity
- Rotary Club of Tameside
- LHR Charitable Foundation
- Just Giving
- Steve at Denton Golf Club
- Charities Trust
- Centrica Management Services
- Droylsden Ward Councillors TMBC

#### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

#### **Risk Management**

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

#### **Plans for future periods**

We aim to:

Continue evolving our services to meet family needs

Secure sustainable funding

Explore cost-effective service delivery methods

We are grateful for the ongoing support from Tameside Metropolitan Borough Council and NHS/ICB.

#### **Structure, governance and management**

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

S Glover

J Brooks

M Housley

J Healey

E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

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## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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#### **Organisational structure**

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

#### **Related Parties**

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.



J Healey  
Trustee

19 December 2025

## OUR KIDS EYES

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OUR KIDS EYES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

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I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



**Richard Curran ACCA**  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW  
22 December 2025

## OUR KIDS EYES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	50,802	-	50,802	39,464	-	39,464
Charitable activities	3	41,000	40,997	81,997	33,916	-	33,916
Other trading activities	4	902	-	902	389	-	389
<b>Total income</b>		<u>92,704</u>	<u>40,997</u>	<u>133,701</u>	<u>73,769</u>	<u>-</u>	<u>73,769</u>
<b>Expenditure on:</b>							
Charitable activities	5	82,240	-	82,240	93,016	-	93,016
Other expenditure		-	54,147	54,147	-	52,155	52,155
<b>Total expenditure</b>		<u>82,240</u>	<u>54,147</u>	<u>136,387</u>	<u>93,016</u>	<u>52,155</u>	<u>145,171</u>
<b>Net income/(expenditure)</b>		10,464	(13,150)	(2,686)	(19,247)	(52,155)	(71,402)
Transfers between funds		(13,150)	13,150	-	(2,575)	2,575	-
<b>Net movement in funds</b>	7	(2,686)	-	(2,686)	(21,822)	(49,580)	(71,402)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>112,258</u>	<u>-</u>	<u>112,258</u>	<u>134,080</u>	<u>49,580</u>	<u>183,660</u>
<b>Fund balances at 31 March 2025</b>		<u>109,572</u>	<u>-</u>	<u>109,572</u>	<u>112,258</u>	<u>-</u>	<u>112,258</u>

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

# OUR KIDS EYES

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	341		324	
Cash at bank and in hand		125,551		113,194	
		<u>125,892</u>		<u>113,518</u>	
<b>Creditors: amounts falling due within one year</b>	12	(16,320)		(1,260)	
<b>Net current assets</b>			<u>109,572</u>		<u>112,258</u>
<b>The funds of the charity</b>					
Unrestricted funds	13		<u>109,572</u>		<u>112,258</u>
			<u>109,572</u>		<u>112,258</u>

The financial statements were approved by the trustees on 19 December 2025

S Glover  
Trustee



# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### 1.8 Taxation

The charity is exempt from taxation on its charitable activities.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	50,802	39,464

#### 3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Navigator Funding	-	29,997	29,997	-	-	-
Grant Income	41,000	-	41,000	33,916	-	33,916
Neurodiversity in Schools Funding	-	10,000	10,000	-	-	-
Pins Project Funding	-	1,000	1,000	-	-	-
	<u>41,000</u>	<u>40,997</u>	<u>81,997</u>	<u>33,916</u>	<u>-</u>	<u>33,916</u>

#### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	902	389

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Direct costs</b>		
Fundraising	299	216
Support groups	-	347
Sky high	9,343	9,662
Family support and drop in	14,559	33,204
Day trips	42,624	24,190
Social and family events	5,034	6,585
Christmas party	1,960	9,613
	<u>73,819</u>	<u>83,817</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	7,101	7,939
Governance	1,320	1,260
	<u>82,240</u>	<u>93,016</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>82,240</u>	<u>93,016</u>

#### 6 Support costs allocated to activities

	2025 £	2024 £
Depreciation	-	314
Insurance	799	767
Print,postage,stationery and advertising	5,867	6,601
General expenses	435	257
Governance costs	1,320	1,260
	<u>8,421</u>	<u>9,199</u>
<b>Analysed between:</b>		
Unrestricted funds	<u>8,421</u>	<u>9,199</u>

Governance costs include payments to the independent examiners of £1,320 (2023 £1,260) for examination fees.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

Depreciation of owned tangible fixed assets

-	-
-	314
<u>-</u>	<u>314</u>

#### **8** Trustees

None of the trustees received any remuneration during the year, and none were reimbursed for travel expenses. (2024- 4 were reimbursed £23 for travel expenses).

#### **9** Employees

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
2	2
<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

#### **10** Taxation

As a charity, Our Kids Eyes is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### **11** Debtors

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	341	324
	<u>341</u>	<u>324</u>

#### **12** Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	15,000	-
Accruals and deferred income	1,320	1,260
	<u>16,320</u>	<u>1,260</u>

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	112,258	92,704	(82,240)	(13,150)	109,572
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	134,080	73,769	(93,016)	(2,575)	112,258
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Related party transactions

E Healey, who is the mother of one of the Trustees, is in receipt of a salary from the charity for her services as Health Navigator. The salary received for the year under review was £26,210. Neither J Healey or E Healey are involved in the decision making process regarding E Healey's employment.

**OUR KIDS EYES**

England & Wales - Charity number 1108268

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# Accounts

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Charity registration number 1108268

**OUR KIDS EYES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# OUR KIDS EYES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Glover J Brooks M Housley J Healey E Glover
<b>Charity number</b>	1108268
<b>Principal address</b>	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

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# OUR KIDS EYES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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# OUR KIDS EYES

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

#### **Objectives and activities**

To promote for the benefit of the inhabitants of Tameside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and help meet their needs.

#### **How our activities deliver public benefit**

Our charity continues to provide practical help, advice, support and a wide variety of activities to families who have children with special educational needs/disabilities (SEND).

This year we have received over 35,000 enquiries from parent carers and professionals requesting help or support.

We have continued to raise awareness of the issues and problems faced by our families, children & young people with SEND at every opportunity with the Local Authority, CCG's and the Government through Local and National meetings/forums and consultations.

We continue to make a positive difference to the lives of the families we provide a service to and we are passionate about continuing to empower and support our families. This is all evidenced by positive outcomes and in the feedback we receive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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##### **Achievements and performance**

805 new families registered with the charity this year.

There has been another massive increase in the number of families registering with our charity which means we will have to pursue more funding as the demand grows for our activities and events.

We continue to heavily subsidise day trips and events for families and they are extremely popular, which is mainly due to the fact that many families cannot afford family outings without our support. Families benefit greatly from all our short breaks and feedback is always extremely positive.

"These inclusive trips out give our children quality of life, the chance for social interaction if they want it & takes the stress of planning away from caregivers. We are so lucky to have OKE thinking of us & fighting our corner" Parent/Carer

"If it wasn't for the offers you provide, we would not be having any outings with the family. Thank you so much" Parent/Carer

"These tickets enable us to go on trips we otherwise couldn't afford to do and are greatly appreciated. my kids had an amazing day at the farm. Thank you" Parent/Carer

"For lots of families these days out are not possible because of the cost. Especially for bigger families. I think this is a great way to spend funding! Giving these children and their families lifelong memories and experiences!" Parent/Carer

This year families have been provided with opportunities to visit Blackpool Pleasure Beach, Cockfield Farm, Reddish Vale Farm, Chester Zoo as well as private screenings at Cineworld.

Our charity has also continued to be the official distributor of the Max Card which has enabled families in Tameside to access discounts on theme parks, farms, bowling, zoo's etc

We've increased our support specifically for parents by providing parent support groups, a mum's lunch, mum's night, dads curry night, coffee mornings.

We've increased the amount of parent carer workshops on specific issues that our parent carers have requested throughout the year. Workshops have been provided on Sleep, Understanding Autism, Understanding ADHD, Sensory Processing, Selective Mutism, Challenging Behaviour and Mental Health.

We've also been able to offer a variety of ways for parent carers to access workshops, including virtual, evenings and daytime sessions to fit around work and other commitments.

Austerity has continued to hit our families hard which has seen an increase in attendance to all our events, this is due to our activities and events being greatly subsidised and therefore making them more affordable than mainstream universal activities.

As a direct result of our charity raising awareness of the cost-of-living crisis on Granada Reports we were contacted by the Founders of the LHR Charitable Foundation. This charity has continued to provide invaluable financial support which has enabled us to help some of the most vulnerable families in our area that are in crisis.

The Local Authority has continued to support us and we are very grateful to them. They recognise and understand the benefit of supporting us, to support local families who have children with SEND.

Our charity continues to work with the Local Authority, NHS and the voluntary sector to ensure that provision for our families continues to improve and evolve to meet their needs. We look forward to continuing to look at lots of cost effective ways to continue to deliver services.

As a direct result of our co-production work with the NHS/ICB, we were commissioned to provide specific support to families in Tameside and Glossop who have children awaiting health therapies or autism/adhd assessments via CAMHS. This funding enabled us to widen our offer to families and has been extended to March 2025.

# OUR KIDS EYES

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Achievements and performance (continued)**

In April 2023 we held another SEND Local Offer Day at the Village Hotel Ashton which was an amazing success attended by parents/carers and professionals.

The above achievements have only been made possible due to the commitment of our wonderful volunteers.

Our volunteers are made up of so many different people, some are trustees, parents/carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

### **Financial review**

Our income from grants has decreased this year but we have seen an increase in fundraising.

### **Reserves policy**

The Trustees have considered and agreed that to allow the Charity to be managed efficiently and to provide a margin for uninterrupted services, a general reserve of £30,000 should be maintained. This equates to approximately six months of unrestricted funds expenditure. The level of the general reserve is reviewed by the Trustees on an annual basis.

### **Principle funding sources**

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

Fundraisers and Donators:

Tanya Ladley – Tanya's Taggy's  
CAF  
SWP Clothing  
Charities Trust  
Retailer Donation  
Centrico Management  
LHR Charitable Foundation  
Just Giving

### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

### **Risk Management**

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### Plans for the future

We will continue to provide much needed support and services for Tameside and Glossop families and we will evolve around the needs of those families. We recognise that our future relies heavily on funding and we are very grateful for the many years of practical and financial support that Tameside Metropolitan Borough Council and the NHS ICB have given us.

As we approach yet another year of austerity and cost of living crisis we will continue to look positively to the future and find creative ways of ensuring that our charity can continue to provide support & services to children & families in the Tameside & Glossop area.

Our dedicated volunteers have continued to provide thousands of hours of their valuable time to enable us to continue to provide support & advice to families, as well as planning, organising and delivering all our activities, clubs, events and trips throughout the year.

#### Structure, governance and management

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

S Glover  
J Brooks  
M Housley  
J Healey  
E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

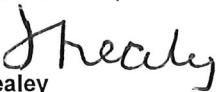
#### Organisational structure

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

#### Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.



J Healey  
Trustee

Dated: 13 January 2025

## **OUR KIDS EYES**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OUR KIDS EYES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

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I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

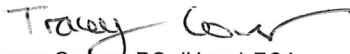
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Tracey Connor BSc(Hons) FCA  
Chadwicks  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 14 January 2025

## OUR KIDS EYES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	39,464	-	39,464	30,071	-	30,071
Charitable activities	3	33,916	-	33,916	64,550	80,000	144,550
Other trading activities	4	389	-	389	1,089	-	1,089
<b>Total income</b>		<u>73,769</u>	<u>-</u>	<u>73,769</u>	<u>95,710</u>	<u>80,000</u>	<u>175,710</u>
<b>Expenditure on:</b>							
Charitable activities	5	93,016	-	93,016	85,909	-	85,909
Other expenditure		-	52,155	52,155	-	30,420	30,420
<b>Total expenditure</b>		<u>93,016</u>	<u>52,155</u>	<u>145,171</u>	<u>85,909</u>	<u>30,420</u>	<u>116,329</u>
<b>Net income/(expenditure)</b>		<u>(19,247)</u>	<u>(52,155)</u>	<u>(71,402)</u>	<u>9,801</u>	<u>49,580</u>	<u>59,381</u>
Transfers between funds		(2,575)	2,575	-	-	-	-
<b>Net movement in funds</b>	7	<u>(21,822)</u>	<u>(49,580)</u>	<u>(71,402)</u>	<u>9,801</u>	<u>49,580</u>	<u>59,381</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>134,080</u>	<u>49,580</u>	<u>183,660</u>	<u>124,279</u>	<u>-</u>	<u>124,279</u>
<b>Fund balances at 31 March 2024</b>		<u>112,258</u>	<u>-</u>	<u>112,258</u>	<u>134,080</u>	<u>49,580</u>	<u>183,660</u>

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

# OUR KIDS EYES

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		-		314
<b>Current assets</b>					
Debtors	12	324		314	
Cash at bank and in hand		113,194		185,432	
		<u>113,518</u>		<u>185,746</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(1,260)</u>		<u>(2,400)</u>	
<b>Net current assets</b>			<u>112,258</u>		<u>183,346</u>
<b>Total assets less current liabilities</b>			<u>112,258</u>		<u>183,660</u>
<b>Net assets excluding pension liability</b>			<u>112,258</u>		<u>183,660</u>
			<u>=====</u>		<u>=====</u>
<b>The funds of the charity</b>					
Restricted income funds	14		-		49,580
Unrestricted funds			<u>112,258</u>		<u>134,080</u>
			<u>112,258</u>		<u>183,660</u>

The financial statements were approved by the trustees on 13 January 2025



S Glover  
Trustee

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### 1.8 Taxation

The charity is exempt from taxation on its charitable activities.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	39,464	30,071

#### 3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Navigator income	-	-	-	-	80,000	80,000
Grant Income	33,916	-	33,916	64,550	-	64,550
	<u>33,916</u>	<u>-</u>	<u>33,916</u>	<u>64,550</u>	<u>80,000</u>	<u>144,550</u>

#### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising	389	1,089

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Fundraising	216	756
Support groups	347	1,515
Sky high	9,662	9,103
Family support and drop in	33,204	24,806
Day trips	24,190	15,484
Social and family events	6,585	6,531
Jubilee gardens	-	75
Parent and carer forum expenses	-	6,742
Christmas party	9,613	7,995
	<u>83,817</u>	<u>73,007</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	7,939	11,702
Governance	1,260	1,200
	<u>93,016</u>	<u>85,909</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>93,016</u>	<u>85,909</u>

#### 6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Depreciation	314	-	314	1,120
Insurance	767	-	767	682
Printing, postage, stationery and advertising	6,601	-	6,601	7,289
General expenses	257	-	257	2,611
Accountancy	-	1,260	1,260	1,200
	<u>7,939</u>	<u>1,260</u>	<u>9,199</u>	<u>12,902</u>
Analysed between				
Charitable activities	<u>7,939</u>	<u>1,260</u>	<u>9,199</u>	<u>12,902</u>

Governance costs includes payments to the independent examiners of £1,260 (2023 £1,200) for audit fees.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

<b>7</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	314	1,120
	<u>          </u>	<u>          </u>

#### 8 Trustees

None of the trustees received any remuneration during the year, but 1 of them was reimbursed a total of £23 travelling expenses. (2023- 4 were reimbursed £1,204 for travel expenses).

#### 9 Employees

There were 2 employees during the year.

#### 10 Taxation

As a charity, Our Kids Eyes is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### 11 Tangible fixed assets

	Portacabin £	Office equipment & website £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 April 2023	6,500	17,483	8,792	32,775
At 31 March 2024	<u>6,500</u>	<u>17,483</u>	<u>8,792</u>	<u>32,775</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	6,500	17,169	8,792	32,461
Depreciation charged in the year	-	314	-	314
At 31 March 2024	<u>6,500</u>	<u>17,483</u>	<u>8,792</u>	<u>32,775</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>          </u>	<u>314</u>	<u>          </u>	<u>314</u>

#### 12 Debtors

	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>	£	£
Prepayments and accrued income	324	314
	<u>          </u>	<u>          </u>

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,260	2,400

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	49,580	-	(52,155)	2,575	-
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	-	80,000	(30,420)	-	49,580

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	134,080	73,769	(93,016)	(2,575)	112,258
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	124,279	95,710	(85,909)	-	134,080

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	112,258	-	112,258
	<u>112,258</u>	<u>-</u>	<u>112,258</u>
	<u><u>112,258</u></u>	<u><u>-</u></u>	<u><u>112,258</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Tangible assets	314	-	314
Current assets/(liabilities)	133,766	49,580	183,346
	<u>134,080</u>	<u>49,580</u>	<u>183,660</u>
	<u><u>134,080</u></u>	<u><u>49,580</u></u>	<u><u>183,660</u></u>

#### 17 Related party transactions

E Healey, who is the mother of one of the Trustees, is in receipt of a salary from the charity for her services as Health Navigator. The salary received for the year under review was £25,175. Neither J Healey or E Healey are involved in the decision making process regarding E Healey's employment.

**OUR KIDS EYES**

England & Wales - Charity number 1108268

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# Accounts

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Charity registration number 1108268

**OUR KIDS EYES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# OUR KIDS EYES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Glover J Brooks M Housley J Healey E Glover
<b>Charity number</b>	1108268
<b>Principal address</b>	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
<b>Independent examiner</b>	Chadwick & Company (Mcr) Ltd Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

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# OUR KIDS EYES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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# OUR KIDS EYES

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

### **Objectives and activities**

To promote for the benefit of the inhabitants of Tameside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and help meet their needs.

### **How our activities deliver public benefit**

Our charity continues to provide practical help, advice, support and a wide variety of activities to families who have children with special educational needs/disabilities (SEND)

We have continued to raise awareness of the issues and problems faced by our families, children & young people with SEND at every opportunity with the Local Authority, CCG's and the Government through Local and National meetings/forums and consultations.

We continue to make a positive difference to the lives of the families we provide a service to and we are passionate about continuing to empower and support our families. This is all evidenced by positive outcomes and in the feedback we receive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### **Achievements and performance**

668 new families registered with the charity this year.

There has been a huge increase in the amount of families registering with our charity which means we will always have to pursue more funding as the demand grows for our activities and events.

We continue to heavily subsidise day trips and events for families and they are extremely popular, which is mainly due to the fact that many families cannot afford family outings without our support. Families benefit greatly from all our short breaks and feedback is always extremely positive.

This year families have been provided with opportunities to visit Blackpool Pleasure Beach, Cockfield Farm, Reddish Vale Farm, Gullivers World, Chester Zoo and private screenings at Cineworld. We also provided families with the option of five Christmas events to meet the needs of children with different abilities.

Our charity has also continued to be the official distributor of the Max Card which has enabled 123 new families in Tameside to have access discounts on theme parks, farms, bowling, zoo's etc

We've increased our support specifically for parents by providing parent support groups, a mum's lunch, mum's night, dads curry night, coffee mornings and parent workshops on specific issues, such as sleep, understanding Autism, Understanding ADHD, Sensory Processing, Selective Mutism, Challenging Behaviour.

Austerity has continued to hit our families hard which has seen an increase in attendance to all our events, this is due to our activities and events being greatly subsidised and therefore making them more affordable than mainstream universal activities.

As a direct result of our charity raising awareness of the cost of living crisis on Granada Reports we were contacted by the Founders of the LHR Charitable Foundation. This charity has continued to provide invaluable financial support which has enabled us to help some of the most vulnerable families in our area

The Local Authority has continued to support us and we are very grateful to them. It recognises and understand the benefit of supporting us, to support local families who have children with SEND.

*The Local authority increased financial support to our charity by awarding us £2,000 from the Support Fund, which enabled us to provide more support to families that went above and beyond what anyone else was doing in our area, we were able to support families in a very bespoke way that met the needs of the whole family.*

Our charity continues to work with the Local Authority, NHS and the voluntary sector to ensure that provision for our families continues to improve and evolve to meet their needs. We look forward to continuing to look at lots of cost effective ways to continue to deliver services.

As a direct result of our co-production work with the NHS, we were granted additional funding to enable us to provide specific support to families in Tameside and Glossop who have children awaiting health therapies or autism/adhd assessments via CAMHS. This funding enabled us to widen our offer to families.

We were successful in a bid for Parent Carer Forum funding from the DfE which enabled us to re-energise Tameside's Parent Carer Forum.

The additional funding from the LA and NHS has enabled us to increase our activities.

In April 2022 we held another SEND Local Offer Day at the Village Hotel Ashton which was an amazing success attended by parents/carers and professionals.

The above achievements have only been made possible due to the commitment of our wonderful volunteers. Our volunteers are made up of so many different people, some are trustees, parents/carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

## **OUR KIDS EYES**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Financial review**

Our income from grants has increased this year but we have seen a decrease in fundraising due to the difficult economic times we're experiencing and the cost of living crisis.

#### **Reserves policy**

The Trustees have considered and agreed that to allow the Charity to be managed efficiently and to provide a margin for uninterrupted services, a general reserve of £30,000 should be maintained. This equates to approximately six months of unrestricted funds expenditure. The level of the general reserve is reviewed by the Trustees on an annual basis.

#### **Principle funding sources**

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

Fundraisers and Donators:

Tanya Ladley – Tanya's Taggy's  
CAF  
2/230<sup>th</sup> Manchester Scouts  
Holman Fleet Ltd  
LHR Charitable Foundation

#### **Legacy**

Legacy of £5,000 – Wright, Johnston & Mackenzie Solicitors

#### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

#### **Risk Management**

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

#### **Plans for the future**

We will continue to provide much needed support and services for Tameside and Glossop families and we will evolve around the needs of those families. We recognise that our future relies heavily on funding and we are very grateful for the many years of practical and financial support that Tameside Metropolitan Borough Council and the NHS ICB have given us.

As we approach yet another year of austerity and cost of living crisis we will continue to look positively to the future and find creative ways of ensuring that our charity can continue to provide support & services to children & families in the Tameside & Glossop area.

Our dedicated volunteers have continued to provide thousands of hours of their valuable time to enable us to continue to provide support & advice to families, as well as planning, organising and delivering all our activities, clubs, events and trips throughout the year.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Structure, governance and management**

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

E Healey

(Resigned 30 June 2022)

S Glover

J Brooks

M Housley

J Healey

E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

#### **Organisational structure**

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

#### **Related Parties**

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.



J Healey

Trustee

Dated: 2 January 2024

## **OUR KIDS EYES**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OUR KIDS EYES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

---

I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

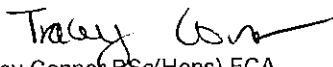
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

  
Tracey Connor BSc(Hons) FCA  
Chadwick & Company (Mcr) Ltd  
Chartered Accountants  
Statutory Auditors  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 3 January 2024

## OUR KIDS EYES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>					
Donations and legacies	2	30,071	-	30,071	15,139
Charitable activities	3	64,550	80,000	144,550	72,761
Other trading activities	4	1,089	-	1,089	1,629
<b>Total income</b>		<u>95,710</u>	<u>80,000</u>	<u>175,710</u>	<u>89,529</u>
<b>Expenditure:</b>					
Charitable activities	5	85,909	-	85,909	76,461
Other expenditure		-	30,420	30,420	-
<b>Total expenditure</b>		<u>85,909</u>	<u>30,420</u>	<u>116,329</u>	<u>76,461</u>
<b>Net Income and movement in funds</b>		<u>9,801</u>	<u>49,580</u>	<u>59,381</u>	<u>13,068</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2022		<u>124,279</u>	-	<u>124,279</u>	<u>111,211</u>
<b>Fund balances at 31 March 2023</b>		<u><u>134,080</u></u>	<u><u>49,580</u></u>	<u><u>183,660</u></u>	<u><u>124,279</u></u>

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

# OUR KIDS EYES

## BALANCE SHEET

AS AT 31 MARCH 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		314		1,434
<b>Current assets</b>					
Debtors	11	314		278	
Cash at bank and in hand		185,432		123,767	
		<u>185,746</u>		<u>124,045</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>2,400</u>		<u>1,200</u>	
Net current assets			<u>183,346</u>		<u>122,845</u>
<b>Total assets less current liabilities</b>			<u>183,660</u>		<u>124,279</u>
<b>The funds of the charity</b>					
Restricted income funds	13		49,580		-
Unrestricted funds			134,080		124,279
			<u>183,660</u>		<u>124,279</u>

The financial statements were approved by the trustees on 2 January 2024

*S. Glover*

S Glover  
Trustee

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity Information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### 1.8 Taxation

The charity is exempt from taxation on its charitable activities.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	<u>30,071</u>	<u>15,139</u>

#### 3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Navigator income	-	80,000	80,000	-	-	-
Grant Income	64,550	-	64,550	72,761	-	72,761
	<u>64,550</u>	<u>80,000</u>	<u>144,550</u>	<u>72,761</u>	<u>-</u>	<u>72,761</u>

#### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising	<u>1,089</u>	<u>1,629</u>

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 5 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Fundraising	756	1,213
Support groups	1,515	5,751
Sky high	9,103	3,710
Family support and drop in	24,806	13,596
Holiday club	-	3,156
Bowling club	-	488
Prom night	-	455
Thursday club	-	450
Day trips	15,484	13,290
Social and family events	6,531	3,763
Covid support	-	62
Jubilee gardens	75	77
Parent and carer forum expenses	6,742	15,463
Christmas party	7,995	7,015
	<u>73,007</u>	<u>68,489</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	11,702	6,772
Governance	1,200	1,200
	<u>85,909</u>	<u>76,461</u>
<b>Analysls by fund</b>		
Unrestricted funds	<u>85,909</u>	<u>76,461</u>

#### 6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Depreciation	1,120	-	1,120	1,120
Insurance	682	-	682	679
Printing, postage, stationery and advertising	7,289	-	7,289	2,922
General expenses	2,611	-	2,611	2,051
Accountancy	-	1,200	1,200	1,200
	<u>11,702</u>	<u>1,200</u>	<u>12,902</u>	<u>7,972</u>
Analysed between Charitable activities	<u>11,702</u>	<u>1,200</u>	<u>12,902</u>	<u>7,972</u>

Governance costs includes payments to the independent examiners of £1,200 (2022- £1,200) for audit fees.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £1,204 travelling expenses. (2022- 3 were reimbursed £964 for travel expenses).

#### 8 Employees

There were 2 employees during the year.

#### 9 Taxation

As a charity, Our Kids Eyes is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### 10 Tangible fixed assets

	Portacabin £	Office equipment & website £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 April 2022	6,500	17,483	8,792	32,775
At 31 March 2023	6,500	17,483	8,792	32,775
<b>Depreciation and impairment</b>				
At 1 April 2022	6,500	16,229	8,612	31,341
Depreciation charged in the year	-	940	180	1,120
At 31 March 2023	6,500	17,169	8,792	32,461
<b>Carrying amount</b>				
At 31 March 2023	-	314	-	314
At 31 March 2022	-	1,254	180	1,434

#### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	314	278

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,400	1,200

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
	-	80,000	(30,420)	49,580
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	124,279	95,710	(85,909)	134,080
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 March</b>
	<b>2021</b>	<b>resources</b>	<b>expended</b>	<b>2022</b>
	£	£	£	£
General funds	111,211	89,529	(76,461)	124,279
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	314	-	314
Current assets/(liabilities)	133,766	49,580	183,346
	<u>          </u>	<u>          </u>	<u>          </u>
	134,080	49,580	183,660
	<u>          </u>	<u>          </u>	<u>          </u>

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,434	-	1,434
Current assets/(liabilities)	122,845	-	122,845
	<u>124,279</u>	<u>-</u>	<u>124,279</u>

#### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**OUR KIDS EYES**

England & Wales - Charity number 1108268

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# Accounts

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Charity Registration No. 1108268

**OUR KIDS EYES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

## OUR KIDS EYES

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	E Healey S Glover J Brooks M Housley J Healey E Glover
<b>Charity number</b>	1108268
<b>Principal address</b>	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
<b>Independent examiner</b>	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

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# OUR KIDS EYES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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## OUR KIDS EYES

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2022

---

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)".

#### **Objectives and activities**

To promote for the benefit of the inhabitants of Tameside and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and help meet their needs.

#### **How our activities deliver public benefit**

Our charity continues to provide practical help, advice, support and a wide variety of activities to families who have children with special needs and disabilities. We have continued to raise awareness of the issues and problems faced by our families and children and young people with Special Educational Needs at every opportunity with the Local Authority, CCG's and the Government through Local and National meetings/forums and consultations. We continue to make a positive difference to the lives of the families we provide a service to and we are passionate about continuing to empower and support our families. This is all evidenced by positive outcomes and in the feedback we receive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

#### **Achievements and performance**

342 new families registered with the charity this year.

There has been an increase in the amount of families registering with our charity which means we will always have to pursue more funding as the demand grows for our activities and events.

We continue to heavily subsidise day trips and events for families and they are extremely popular, which is mainly due to the fact that many families cannot afford family outings without our support. Families benefit greatly from all our short breaks and feedback is always extremely positive.

This year families have been provided with opportunities to visit Blackpool Pleasure Beach, Cockfield Farm, Reddish vale Farm, Southport Pleasure Beach, Gulliver's World, Blackpool Zoo, Chester Zoo and private screenings at Cineworld. We also increased our activities during the Christmas period to meet the needs of our families. We provided families with the option of five Christmas events to meet the needs of children with different abilities.

We've increased our support specifically for parents by providing parent support groups, a mum's lunch, coffee mornings and parent workshops on specific issues, such as sleep and ADHD.

Austerity has continued hit our families hard which has seen an increase in attendance to all our events, this is due to our activities and events being greatly subsidised and therefore making them more affordable than mainstream universal activities.

Our charity has also continued to be the official distributor of the Max Card which has enabled 350 Tameside families to access discounts on theme parks, farms, bowling, zoo's etc

The Local Authority have continued to support us and we are very grateful to them. They recognise and completely understand the benefit of supporting us, to support local families who have children with SEND.

The Local authority increased financial support to our charity during the pandemic by awarding us £6000 from the Household Support Fund, which enabled us to provide more support to families that went above and beyond what anyone else was doing in our area, we were able to support families in a very bespoke way that met the needs of the whole family.

Our charity continues to work with the Local Authority, NHS and the voluntary sector to ensure that provision for our families continues to improve and evolve to meet their needs. We look forward to continuing to look at lots of cost effective ways to continue to deliver services.

As a direct result of our co-production work with the NHS we were granted additional funding to enable us to provide more support and activities to families in Tameside and also Glossop. This funding enabled us to widen our offer to families in Glossop for the first time.

We were successful in a bid for Parent Carer Forum funding from the DfE which enabled us to re-energise Tameside's Parent Carer Forum.

The additional funding from the LA and NHS has enabled us to increase our activities.

In October 2021 we held our first SEND Local Offer Day at the Village Hotel Ashton which was an amazing success and attended by over 300 parents and carers.

In March 2022 We took part in a programme about the cost of living crisis on Granada Reports. This enabled us to raise awareness of how the cost of living crisis is affecting families who have children with special needs/ disabilities. This programme was well received and gave this issue great publicity.

The above achievements have only been made possible due to the commitment of our wonderful volunteers.

Our volunteers are made up of so many different people, some are trustees, parents and carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

In June 2021 we were awarded The Queens Award for Voluntary Service in recognition of our outstanding voluntary work in the community. Special recognition was also bestowed upon two of our volunteers, Elaine Healey and Cheryl Hills for their tireless efforts during the pandemic.

#### **Financial review**

Our income from grants has increased this year but we have seen a decrease in fundraising as a direct result of the pandemic and austerity.

#### **Reserves policy**

The Trustees have considered and agreed that to allow the Charity to be managed efficiently and to provide a margin for uninterrupted services, a general reserve of £30,000 should be maintained. This equates to approximately six months of unrestricted funds expenditure. The level of the general reserve is reviewed by the Trustees on an annual basis.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### **Principle funding sources**

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

#### Fundraisers and Donators:

Tanya Ladley – Tanya's Taggy's  
Paypal Giving Fund  
Jacob Johnson  
Village Hotel Toy Appeal  
Cllr Chadwick and Cllr Welsh  
Droylsden East Ward  
The Entertainer and Pennies.org  
Taylor Wimpey  
CAF  
NatWest Bank

#### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

#### **Risk Management**

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

#### **Plans for the future**

We will continue to provide much needed support and services for Tameside families and evolve around the needs of those families. We recognise that our future relies heavily on funding and we are very grateful for the many years of practical and financial support that Tameside Metropolitan Borough Council have given us.

As we approach another year of austerity and cost of living crisis we will continue to look positively to the future and find creative ways of ensuring that our charity can continue to provide support and services to children and families in the Tameside area.

Our dedicated volunteers have continued to provide thousands of hours of their valuable time to enable us to continue to provide support and advice to families, as well as planning, organising and delivering all our activities, clubs, events and trips throughout the year.

#### **Structure, governance and management**

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

E Healey  
S Glover  
J Brooks  
M Housley  
J Healey  
E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

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## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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#### **Organisational structure**

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

#### **Related Parties**

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.

  
J Healey  
Trustee  
Dated: 9 November 2022

# OUR KIDS EYES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

---

I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Tracey Connor BSc FCA  
Chadwick & Company (Manchester) Limited

Chartered Accountants  
Statutory Auditors  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 10 November 2022

## OUR KIDS EYES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and contributions	2	15,139	2,917
Incoming resources from charitable activities	3	72,761	46,960
Fundraising	4	1,629	1,170
<b>Total income</b>		<b>89,529</b>	<b>51,047</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	76,461	40,628
<b>Net income for the year/ Net movement in funds</b>		<b>13,068</b>	<b>10,419</b>
Fund balances at 1 April 2021		111,211	100,792
<b>Fund balances at 31 March 2022</b>		<b>124,279</b>	<b>111,211</b>

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

All income and expenditure derive from continuing activities.

## OUR KIDS EYES

### BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,434		2,554
<b>Current assets</b>					
Debtors	11	278		291	
Cash at bank and in hand		123,767		109,566	
		<u>124,045</u>		<u>109,857</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,200)</u>		<u>(1,200)</u>	
Net current assets			122,845		108,657
<b>Total assets less current liabilities</b>			<u>124,279</u>		<u>111,211</u>
<b>Income funds</b>					
Unrestricted funds			124,279		111,211
			<u>124,279</u>		<u>111,211</u>

The financial statements were approved by the Trustees on 9 November 2022

*S. Glover*

S Glover  
Trustee

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### 1.8 Taxation

The charity is exempt from taxation on its charitable activities.

#### 2 Donations and contributions

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	15,139	2,917

#### 3 Incoming resources from charitable activities

	2022 £	2021 £
Grant income	72,761	46,960

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 4 Fundraising

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising	1,629	1,170

#### 5 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Fundraising	1,213	286
Support groups	5,751	-
Sky high	3,710	-
Family support and drop in	13,596	9,764
Holiday club	3,156	589
Bowling club	488	528
Prom night	455	-
Thursday club	450	-
Day trips	13,290	11,692
Social and family events	3,763	-
Covid support	62	9,673
Wikid	-	545
Jubilee gardens	77	80
Parent and carer forum expenses	15,463	-
Christmas party	7,015	-
	<u>68,489</u>	<u>33,157</u>
Share of support costs (see note 6)	6,772	6,271
Share of governance costs (see note 6)	1,200	1,200
	<u>76,461</u>	<u>40,628</u>

**OUR KIDS EYES**

England & Wales - Charity number 1108268

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# Accounts

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Charity Registration No. 1108268

**OUR KIDS EYES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Signed det  
of %

# OUR KIDS EYES

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	E Healey S Glover J Brooks M Housley J Healey E Glover
<b>Charity number</b>	1108268
<b>Principal address</b>	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
<b>Independent examiner</b>	Chadwick & Company (Manchester) Limited Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
<b>Bankers</b>	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

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# OUR KIDS EYES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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# OUR KIDS EYES

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2021*

---

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

To promote for the benefit of the inhabitants of Tameside and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and and help meet their needs.

### **How our activities deliver public benefit**

Our charity continues to provide practical help, advice, support and a wide variety of activities to families who have children with special needs and disabilities. We have continued to raise awareness of the issues and problems faced by our families and children and young people with Special Educational Needs at every opportunity with the Local Authority, CCG's and the Government through Local and National meetings/forums and consultations. We continue to make a positive difference to the lives of the families we provide a service to and we are passionate about continuing to empower and support our families. This is all evidenced by positive outcomes and in the feedback we receive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

#### **Achievements and performance**

73 new families registered with the charity this year.

Due to the COVID-19 Pandemic we had to cancel all our activities and events.

We focussed entirely on supporting families with advice, information and emergency supplies seven days a week.

We used our social media platforms to reach families on a daily basis and also sent information and advice via royal mail.

We did shopping for families who were isolating or shielding.

We delivered food parcels to low income families who were shielding or isolating.

We provided food vouchers for families who had nowhere to turn due to immediate loss of income due to unemployment/furlough.

We collected and delivered medicine and other essentials such as nappies and specific food items to families shielding or isolating.

We delivered activity packs for children who were shielding or isolating to help keep them active and occupied during lockdown, which helped reduce stress in the family and increase risk of family breakdown.

We supplied and delivered wellbeing packs to parents to help with their mental health & wellbeing.

When lockdown was eased during 2020 we provided families with tickets to access local activities which provided them with something to look forward to and enjoy family time together at no cost to themselves, which took away a lot of stress for the family and improved the whole family's wellbeing

We have noticed an enormous increase in the amount of families registering with our charity which means we will always have to pursue more funding as the demand grows for our activities and events.

We continue to heavily subsidise day trips and social events for families and they are extremely popular, which is mainly due to the fact that many families cannot afford family outings without our support. Families benefit greatly from all our short breaks and feedback is always extremely positive. Our charity became the official distributor of the Max Card this year which will enable Tameside families to access discounts on theme parks, farms, bowling, zoo's etc

Austerity has continued hit our families hard which has seen an increase in attendance to all our events, this is due to our activities and events being greatly subsidised and therefore making them more affordable than mainstream universal activities.

The Local Authority have continued to support us and we are very grateful to them. They recognise and completely understand the benefit of supporting us, to support local families who have children with SEND. The Local authority increased financial support to our charity during the pandemic by awarding us £5000 from the Winter Covid Fund which helped us provide support to families that went above and beyond what anyone else was doing in our area, we were able to support families in a very bespoke way that met the needs of the whole family.

Our charity continues to work with the Local Authority and other organisations to ensure that provision for our families continues to evolve to meet the needs of them all. We look forward to continuing to look at lots of cost effective ways to continue to deliver services.

The above achievements have only been made possible due to the commitment of our wonderful volunteers.

Our volunteers are made up of so many different people, some are trustees, parents/carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

#### **Financial review**

Our income from grants has increased this year but we have seen a decrease in fundraising as a direct result of the Covid-19 Pandemic.

# OUR KIDS EYES

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

### **Reserves policy**

The Trustees have considered and agreed that to allow the Charity to be managed efficiently and to provide a margin for uninterrupted services, a general reserve of £30,000 should be maintained. This equates to approximately six months of unrestricted funds expenditure. The level of the general reserve is reviewed by the Trustees on an annual basis.

### **Principle funding sources**

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

#### **Fundraisers and Donators:**

Tanya Ladley – Tanya's Taggy's  
Joanne Baker  
Nichola Briggs  
Denton Community College  
Paypal Giving Fund  
Julie Sersa  
Rachael Moger

### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

### **Risk Management**

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

### **Plans for the future**

We will continue to provide much needed support and services for Tameside families and evolve around the needs of those families. We recognise that our future relies heavily on funding and we are very grateful for the many years of practical and financial support that Tameside Metropolitan Borough Council have given us.

As we approach another year of austerity we will continue to look positively to the future and find creative ways of ensuring that our charity can continue to provide support and services to children and families in the Tameside area.

Our dedicated volunteers have continued to provide thousands of hours of their valuable time to enable us to continue to provide support and advice to families, as well as planning, organising and delivering all our activities, clubs, events and trips throughout the year.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

## OUR KIDS EYES

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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E Healey  
S Glover  
J Brooks  
M Housley  
J Healey  
E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

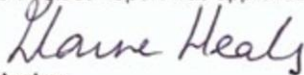
#### **Organisational structure**

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

#### **Related Parties**

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.



**E Healey**

Trustee

Dated: 5 January 2022

# OUR KIDS EYES

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

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I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

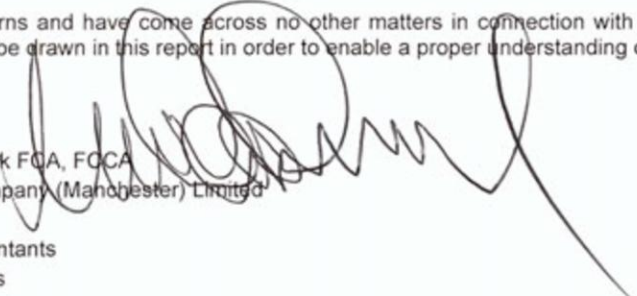
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Michael Chadwick FCA, FCCA  
Chadwick & Company (Manchester) Limited

Chartered Accountants  
Statutory Auditors  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 6 January 2022

## OUR KIDS EYES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and contributions	2	2,917	11,450
Incoming resources from charitable activities	3	46,960	38,960
Fundraising	4	1,170	6,104
<b>Total income</b>		<b>51,047</b>	<b>56,514</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	40,628	56,054
<b>Net income for the year/ Net movement in funds</b>		<b>10,419</b>	<b>460</b>
Fund balances at 1 April 2020		100,792	100,332
<b>Fund balances at 31 March 2021</b>		<b>111,211</b>	<b>100,792</b>

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

All income and expenditure derive from continuing activities.

# OUR KIDS EYES

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		2,554		3,892
<b>Current assets</b>					
Debtors	11	291		290	
Cash at bank and in hand		109,566		97,810	
		<u>109,857</u>		<u>98,100</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,200)</u>		<u>(1,200)</u>	
Net current assets			108,657		96,900
<b>Total assets less current liabilities</b>			<u>111,211</u>		<u>100,792</u>
<b>Income funds</b>					
Unrestricted funds			111,211		100,792
			<u>111,211</u>		<u>100,792</u>

The financial statements were approved by the Trustees on 5 January 2022

E Healey  
Trustee

*Elaine Healey*

S Glover  
Trustee

*S Glover*

# OUR KIDS EYES

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.

Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Taxation

The charity is exempt from taxation on its charitable activities.

#### 2 Donations and contributions

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	2,917	11,450

#### 3 Incoming resources from charitable activities

	2021 £	2020 £
Grant income	46,960	38,960

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 4 Fundraising

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising	1,170	6,104

#### 5 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Fundraising	286	667
Family support	9,764	11,090
Holiday club	589	2,006
Bowling club	528	1,850
Prom night	-	2,819
Thursday club	-	1,275
Day trips	11,692	9,104
Social events	-	2,232
Covid support	9,673	-
Wikid	545	5,308
Jubilee gardens	80	142
SEND Work	-	52
Christmas party	-	9,749
Other charitable expenditure	-	865
	33,157	47,159
Share of support costs (see note 6)	6,271	7,695
Share of governance costs (see note 6)	1,200	1,200
	40,628	56,054

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6	Support costs	Support	Governance	2021	2020
		costs	costs	£	£
		£	£		
	Depreciation	1,338	-	1,338	1,045
	Insurance	775	-	775	758
	Printing, postage, stationery and advertising	3,795	-	3,795	5,113
	General expenses	333	-	333	779
	Repairs and maintenance	30	-	30	-
	Accountancy	-	1,200	1,200	1,200
		<u>6,271</u>	<u>1,200</u>	<u>7,471</u>	<u>8,895</u>
	Analysed between				
	Charitable activities	<u>6,271</u>	<u>1,200</u>	<u>7,471</u>	<u>8,895</u>

Governance costs includes payments to the independent examiners of £1,200 (2020- £1,200) for audit fees.

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £964 travelling expenses. (2020- 5 were reimbursed £1,671 for travel expenses).

#### 8 Employees

There were no employees during the year.

#### 9 Taxation

As a charity, Our Kids Eyes is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## OUR KIDS EYES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets	Portacabin	Office equipment & website	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	6,500	17,483	8,792	32,775
At 31 March 2021	6,500	17,483	8,792	32,775
<b>Depreciation and impairment</b>				
At 1 April 2020	6,500	14,349	8,034	28,883
Depreciation charged in the year	-	398	940	1,338
At 31 March 2021	6,500	14,747	8,974	30,221
<b>Carrying amount</b>				
At 31 March 2021	-	2,736	(182)	2,554
At 31 March 2020	-	3,134	758	3,892

11 Debtors	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	291	290

12 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	1,200	1,200

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

## OUR KIDS EYES

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
<b>Income</b>				
<b>Grants:</b>				
FASD grant	4,000		1,000	
Covid grant	5,000		-	
Short breaks grants	<u>37,960</u>		<u>37,960</u>	
		46,960		38,960
Donations and contributions		2,917		11,450
Fundraising		<u>1,170</u>		<u>6,104</u>
		<u>51,047</u>		<u>56,514</u>
<b>Expenditure:</b>				
Fundraising	286		667	
Covid support	9,673		-	
Family support	9,764		11,090	
Holiday club	589		2,006	
Bowling club	528		1,850	
Prom night	-		2,819	
Thursday club	-		1,275	
Day trips	11,691		9,104	
Social events	-		2,232	
Wikid	546		5,309	
Jubilee gardens	80		142	
SEND / LAC expenses	-		52	
Christmas party	-		9,749	
Club awesome	-		865	
Depreciation	1,338		1,045	
Insurance	775		758	
Printing, postage and stationery	3,795		5,112	
General expenses	333		779	
Repairs and maintenance	30		-	
Accountancy	<u>1,200</u>		<u>1,200</u>	
		40,628		56,054
Surplus for the year		<u><u>10,419</u></u>		<u><u>460</u></u>