



SPECIALEFFECT.ORG.UK LIMITED

**Annual Review,
Trustees' Report
& Financial Statements
for the Year Ending
31 January 2023**

Company number: 06040232

Charity number: 1121004



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Annual Review, Trustees' Report & Financial Statements
for the year ending 31 January 2023

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Introduction

Welcome to the SpecialEffect Annual Trustees' Report. SpecialEffect is a charity that exists to help severely physically disabled people get more out of life by giving them access to video games and technology.

This review covers the 12 months up to 31 January 2023, a year in which the Charity celebrated its 15th anniversary, successfully moved to new premises and began to re-establish our in-person services and events programme following the COVID-19 pandemic. With the number of assessment visits to homes and hospitals steadily increasing, and our office now fully open to staff and visitors, it finally feels like we are getting back to 'business as usual' after a challenging few years.

Demand has continued to rise, with the Charity fielding almost 1000 external enquiries across all areas of work during this period. To give a snapshot of activity, over 280 individuals were supplied with accessible technology through our StarGaze and Gaming Loan Library projects, making a life-changing impact to both them and their families. Another example of growth can be seen in the number of BubbleBusters AV1 robots provided to children with cancer and other immunocompromised conditions, which has almost doubled in the past year. Again, the difference that having fast, free access to this life-changing technology has made to every one of these young people, as well as their families and friends, cannot be underestimated.

Our Research & Development has also continued to make a significant impact in the sector, including increased collaboration with key hardware and software developers, which was augmented by the recent launch of the SpecialEffect Devkit. Drawing on best practice examples and over 15 years' experience working in this area, this freely available online training resource helps developers all over the world to learn how to make their games more easily accessible to people with severe physical challenges.

In this way, SpecialEffect's innovative online projects and resources, such as the DevKit and GameAccess.info, help to bring our knowledge and expertise to a far wider audience than would be otherwise achievable for a charity our size. The past year also saw our EyeMine software featured in the *FUTURES* exhibition at the Smithsonian Museum in Washington, DC, USA, which welcomed over 650,000 visitors. In addition, our Eye Gaze Games website has been further updated with another new game, plus new features to improve existing games and make the site even more accessible to people around the globe.

This was a significant year for our Fundraising and Communications Team as well, with the last ever Twin Town Challenge event taking place in May, having been postponed in 2020 due to the pandemic. The event was a huge success in terms of both the donations and goodwill it raised, and we are hugely grateful to all involved. Our core annual GameBlast and One Special Day campaigns also outperformed all expectations - even more remarkable given an economic context in which many individuals and companies continue to face significant financial challenges of their own.

I would once again like to take this opportunity to thank everyone who has supported SpecialEffect in any way at all since 2007, for helping us to make such a remarkably positive impact on the lives of those we help, not just here in the UK, but all around the world.



Dr Mick Donegan, Founder and CEO, SpecialEffect
14 June 2023

Objectives and Activities

Aims

The main objectives of the Charity are:

- To meet the needs of disabled people by enabling them to access entertainment and leisure technology, in particular, but not exclusively, by the provision of information, training, equipment loans and advice.
- To support specific patients in intensive care units/hospices/at home, who through a traumatic accident, illness or injury, become completely paralysed and often unable to speak.

Public Benefit

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing SpecialEffect's aims and objectives and in planning future activities. In particular, the Trustees considered how planned activities will contribute to the aims and objectives they have set. They aim to ensure the following:

- There must be an identifiable benefit or benefits.
- It must be clear what these benefits are.
- The benefits must be related to the aims.
- Benefits must be balanced against any detriment or harm.
- Benefits must be to the public, or a section of the public.
- The beneficiaries must be appropriate to the aims.
- Where benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted.

The activities detailed in this report demonstrate how the Trustees believe the public benefit requirement is being effectively satisfied, especially given that no charge is made for any of the services provided by the Charity. They also illustrate the outcome of our work with people with disabilities.

Governing Document

The Charity is a company limited by guarantee and a registered charity. It is established under its Memorandum of Association and governed under its Articles of Association.

Financial Statements

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (the Charities SORP), 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 2015).

Trustees' responsibilities in relation to the Financial Statements

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).

Company law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for the year. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- prepare the Financial Statements on a 'going concern' basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time, the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make them aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Privacy

Any of the information used in this report will be stored safely and securely and we will retain it for an appropriate length of time. For our full Privacy and Cookies Policy, please visit our website at <https://www.specialeffect.org.uk/privacy-and-cookies>.

Climate Change

The Trustees recognise the climate emergency and continue to consider the impact of the Charity on climate change, specifically with regard to the selection of banking services, energy and materials use, and recycling. This will continue to be reviewed as more opportunities become available to make positive changes to our purchases and practices.

“Luckily the robots saved the day!”

Emily was studying Biomedical Science at the University of Warwick when illness forced her to take temporary withdrawal during her second year. We worked with Emily and the university to introduce a telepresence robot that gave her the opportunity to finish her degree by attending and presenting at lectures and tutorials. Crucially, it also gave her a level of access to and interaction with the laboratory-based course elements that would not otherwise have been possible.

“I wanted my degree to be as enjoyable and authentic as possible, and to gain the same skills as my peers,” said Emily. “Without the robot I truly don’t know if I would have been able to do this Integrated Masters year. Luckily the robots came along and saved the day!”

Watch Emily’s story at bit.ly/3MN4x7r



Strategic Report

Achievements and Performance

Against a difficult economic backdrop, the Fundraising and Communications Team managed to achieve some remarkable successes in the 12 months to 31 January 2023. These were some of the highlights:

- GameBlast22 saw an incredible £218,000 raised by the gaming and livestreaming community.
- The most successful ever One Special Day raised over £711,000, thanks to the generosity of our games industry partners.
- Supporters taking part in challenge events, including the London Marathon and Great North Run, raised over £116,000.
- The final Twin Town Challenge and associated events raised over £378,000.
- Support from corporate partners raised over £356,000.
- Over £240,000 was raised through individual 'donor-led' fundraising activities and £142,000 through anonymous and one-off donations.
- Over the Summer and Autumn of 2022, we returned to attending in-person gaming expos and conferences, including TwitchCon EU, Insomnia, Develop and EGX.
- Our social media following continued to grow, including a further increase of 2,000 followers on LinkedIn to 6.6k. We also have 13.1k Instagram followers, 55.5k on Twitter and 15k on Facebook.

From a Service Delivery and R&D perspective, key achievements included:

- Keeping the safety of staff and service users at the forefront by continuing to offer online-only assessments and equipment provision in the first half of the year.
- Slowly reintroducing in-person visits to homes and hospitals once it became viable to do so, as part of the process whereby we create a personalized controller set-up bespoke to their needs (with COVID safety procedures such as testing and PPE in place).
- A choice of online and in-person visits is now offered as standard depending on the personal preferences and needs of the individuals we are working with.
- At the very end of the year, we were also able to start welcoming the first service users to our Accessible Games Room, a dedicated assessment

space within the new SpecialEffect office building, which is now fully open to staff and visitors.

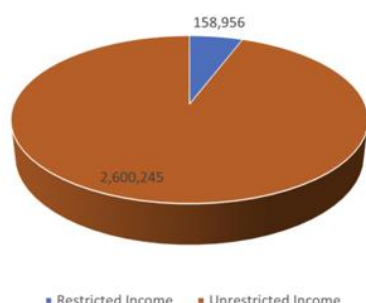
- 20 new BubbleBusters project cases were taken on in 2022, increasing the number of robots being loaned out by the Charity to 50 in total.
- The start of 2022 saw the launch of the new SpecialEffect DevKit, a groundbreaking resource that allows us to share our first-hand experience of working with disabled gamers with anyone who wishes to find out how to make their own games more accessible. So far, the DevKit has been received extremely positively and is already being used by games companies across the world, ranging from independent developers to international AAA studios.
- Work on our Eye Gaze Games website has continued throughout the last 12 months, with a complete rebuild of the site to allow for greater accessibility. A new game has been added to this library of free-to-play browser-based games, designed to be playable with the widest possible range of accessible control devices, including eye-tracking. The program serves as a model of inclusive design, with a focus on those with severe mobility impairments who have largely been excluded from the gaming community—a potential audience numbering in the tens of thousands worldwide.
- The videos on our GameAccess.info site were viewed over 150,000 times in 2022, in countries as far afield as the USA, Australia and India.
- Throughout the year we have been working with Sony to help develop a new adaptive controller for PS5, known as *Project Leonardo*, which was first announced to the public in January 2023.
- Other achievements of note included having our EyeMine eye-controlled interface for *Minecraft* featured in the *FUTURES* exhibition at The Smithsonian Museum in Washington, DC, and our Founder and CEO, Dr Mick Donegan, receiving an MBE from King Charles III for services to Technology for the Disabled.

Financial Summary

Last year, we deliberately budgeted cautiously and reduced our predicted income to £1,953,000 because of the continued economic uncertainty surrounding the post-Brexit/post-pandemic landscape and the emerging cost-of-living crisis. As it transpired, 2022-2023 was far more positive in terms of fundraising than forecast, with GameBlast, the Twin Town Challenge and One Special Day all outperforming budget, as well as several other areas of fundraising. Alongside this, our overall

expenditure was lower than what had been forecast at the start of the year, due in large part to lower staffing costs (as a result of recruiting fewer new staff - and hiring these later in the year - than originally planned) and lower Service Delivery costs.

Figure 1: Income for 2022-2023

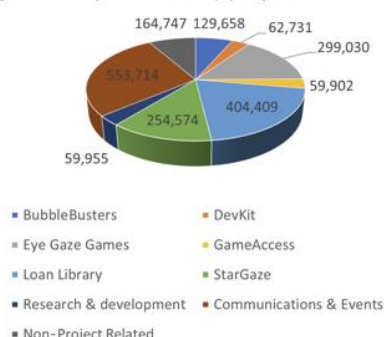


In comparison with last year:

- Three new staff started during the course of the year and two staff left the Charity. One member of staff originally recruited as maternity cover was offered a permanent role and another had their contract extended.
- Over £2,759,000 was raised as a result of the dedicated fundraising efforts of staff and supporters, and the exceptional generosity of donors and partners.
- The requirement to maintain reserves of 18 months' operating costs was satisfied and additional funds were raised.
- We continued to spread the word about our work and increased the number of people we can help.
- We successfully completed the move to new offices, including extensive refurbishment of the interior and exterior of the building to ensure it is fully accessible to wheelchair users.
- Our core projects have continued successfully, including a return to in-person assessments from the second half of 2022 onwards.

Charitable activities comprise 83% of our work, which reflects the emphasis of our efforts on supporting the people we help. Figure 2 shows the allocation of expenditure for the financial year:

Figure 2: Expenditure by project 2022-2023



Risks

We identify the major risks to the Charity as follows:

- Safeguarding the Charity as a whole, as well as the individuals within it, is an ongoing commitment. As a result, policies and procedures are carefully monitored.
- Current customer relationship management system (CRM) lacks key functionality and is in urgent need of upgrading.
- Heavy reliance on GameBlast and One Special Day fundraising campaigns, even more so now with the final Twin Town Challenge having taken place.
- Continuing uncertainty around the economy and the ongoing impact of Brexit and the cost-of-living crisis.
- Uncertainties relating to equipment supply and postage/customs regulations due to Brexit and supply chain issues.
- Data protection and cyber security requiring constant vigilance, given increased levels of threat.
- Lack of resilience and capacity in certain roles and areas of expertise if key staff members go on long-term sickness leave or depart the charity.

Given these factors of risk, it is vital that the Charity maintains adequate reserves as well as carefully monitoring progress and continuing to diversify income streams.

Charitable Activities

1. Current Core Services

Loan Library – The Loan Library service provides initial assessment and support to find and customise suitable controllers for access to video games. We also provide ongoing lifetime support as people's needs and interests change. Our ongoing research and development, which contributes to developing innovative ideas and solutions to be used in this project, is carried out (a) 'in the field' through our assessment process, (b) through testing hardware, software and new games, and (c) developing customised hardware and software solutions to meet individual needs. What we learn can also contribute to our dissemination of good practice by sharing what we learn with gamers with disabilities, those who support them and game developers, too, by advising them how to make their games' hardware and software more accessible.

StarGaze – Our StarGaze work involves the assessment and support of people who are in intensive care due to a serious injury or illness that results in a loss of the ability to communicate or control technology of any kind. As a result of our assessment, support and appropriate

technology provision, they are able to regain the ability to 'speak', access the computer for leisure and even play video games again. Again, R&D is carried out both 'in the field' through the process of assessment and support of individuals, and through testing hardware, software, games and developing solutions prior to these.

2. Current Supporting Projects

Eye Gaze Games – EyeGazeGames.com (<https://www.eyegazegames.com/>), is a free-to-play website with a growing number of highly accessible games that have been created to be played directly on a web browser. It is designed to enable even the most severely physically disabled people to play against anyone, anywhere in the world, using the control device they prefer. The aim is primarily to fill a gap for eye gaze users by providing easy-to-set up games which are accessible to a wide range of users, where currently there are not enough options. Other accessibility devices, including head mouse and switches, are also supported. The site will also act as an example of 'best practice' to developers and game designers on accessibility features which can benefit players using these types of inputs.

SpecialEffect DevKit – The SpecialEffect DevKit (<https://specialeffectdevkit.info>), is a website sharing information through a series of videos with advice for developers who wish to find out how to make their games more accessible. It has not only been designed as a valuable addition when we provide direct support to specific developers, but also as a stand-alone resource for self-reference. Formally launched at the start of 2022, we hope to continue to share the site more widely and support developers globally in using these new resources.

GameAccess.info Website – As SpecialEffect continues to innovate and develop new ways of working to help people to access video games, we have found that what we learn can be useful to individuals or organisations working in this field. We have been disseminating this information, such as new controller solutions and game accessibility features predominantly through video. We post these videos along with written articles on our GameAccess.info site (<https://gameaccess.info>) covering a range of subjects, including accessibility in video games, and software and hardware solutions.

EyeMine – in 2018 we created and released a user interface called EyeMine, to enable eye gaze users to play *Minecraft*, with an updated version released in 2021. We provide support for individual players and offer periodic support and updating of the software itself to enable EyeMine to continue to be successfully used. We continue to promote its use to disabled

gamers in countries as far afield as Japan and the USA, including exhibiting the software at the Smithsonian *FUTURES* exhibition in Washington, DC, USA, last year.

BubbleBusters – BubbleBusters helps children who are in isolation for extended periods while undergoing treatment for cancer. A telepresence robot is used to take the child's place in the classroom, allowing them to hear, see and speak to their friends and teacher using a tablet device from their home or hospital bed. As part of the project, in addition to the main AV1 robot currently in use, we continue to look at offering a greater range of access to telepresence devices in terms of accessibility and functionality, including the Double 3. This device has the additional feature of being able to move on wheels and be controlled by eye movement alone, thanks to a new interface we are helping to develop.

Support Costs

Support costs, which are vital to safeguard the smooth running of the Charity, were kept to a minimum to ensure that the Charity continues to function as efficiently as possible.

Reserves Policy

SpecialEffect does not charge for its services and does not have any regular guaranteed income, so funds need to be raised from current and new sources. Therefore, it is vital for the Charity to maintain reasonable reserves and to carefully monitor and control its rate of expansion to ensure a sustainable future.

In view of the risk factors considered above, the Trustees have continued their policy to ensure that the Charity maintains at least 18 months' budgeted costs in unrestricted reserves. These reserves need to be maintained to cover any income shortfall, to enable expenditure to be made prior to funds being received, as well as for contingency. While this year has been another successful year, there were one-off significant fundraising events which we cannot guarantee will be repeated in the following year. The Trustees are very keen to ensure there are adequate reserves to enable the continued success of the Charity. External factors such as the war in Ukraine and escalating cost-of-living pressures are current examples of why we need to maintain these reserves.

Budgeted running costs for the year ending 31 January 2024 amount to £2,573,976 and so our reserves policy leads us to seek to maintain reserves of at least £3,860,964. Trustees feel it is prudent that the Charity should continue to grow, but in a controlled manner, and the budget reflects this. The budget reflects planned expansion of project development, including

significant staff costs, in the knowledge that the Charity must be prepared for an unpredictable level of income.

On this basis, as of 31 January 2023, free reserves amounted to £2,294,328. This is in addition to the reserves of 18 months and is a measure of another successful year for fundraising. These free reserves will be used to underwrite the expected 2023-24 deficit arising from the continued external cost pressures.

Unrestricted Funds

Where possible, SpecialEffect has focused on procuring unrestricted donations. The fact that these donations are unrestricted helps us to achieve greater flexibility to use money where it is most needed at any given time.

The Charity has also continued to receive in-kind support including the donation of games for review, practical advice and expertise, equipment and merchandise for which we are very grateful.

Restricted Funds

Restricted funds are usually used for specific equipment or occasionally to fund a member of staff. This year, approximately 6% of our income was restricted to the Loan Library and StarGaze projects.

Designated Funds

As part of their continued commitment to improving the performance of the Charity, the Trustees have agreed that the management team should commence research into a new CRM system to help the Charity be more efficient and effective in identifying potential new funders, and remain in effective communication with SpecialEffect's current supporters and service users.

The Trustees envisage that this work will be completed within the near term; however, the project is in its formative stage and the Trustees have not yet decided on the amount to be designated. Progress will be monitored during the current financial year, and, should it be appropriate, a value ascribed in the statutory accounts at the end of the financial year.

Internal and External Factors

The Trustees have made a full assessment of the internal and external factors that may affect these Financial Statements and do not deem any factors material enough to have an impact. Despite the challenges to some traditional sources of fundraising due to the pandemic and cost-of-living crisis over recent years, SpecialEffect has continued to grow and help an

ever-increasing number of people who need our support. The wider economic uncertainty is of concern to the Trustees and the effect on the Charity's income and expenditure will be closely monitored over the coming months. The Trustees have agreed that reserves should be utilized if required, given the current context.

Goals and Future Plans

Our key aims for the next 12 months are:

- Continue to help severely disabled individuals directly through our core Service Delivery work (Loan Library and StarGaze) as effectively as possible, both in person and online.
- To increase the number of home and hospital visits carried out by our specialist assessment teams, while putting the safety of staff and service users first at all times.
- To increase the number of assessments carried out in our Accessible Games Room at the new SpecialEffect offices, while putting the safety of staff and service users first at all times.
- To continue to offer access to AV1 robots for immunocompromised children through the BubbleBusters project, while exploring the suitability of other telepresence devices that may also be useful in the future.
- Continue to meet the increased interest in accessibility from the games industry and help making their games more accessible (eg. The *SpecialEffect DevKit*).
- Continue to update and localise the information and resources we create for disabled gamers and those who support them through our searchable online information and training resource (e.g. *GameAccess.info*).
- To add further accessible features to the *Eye Gaze Games* website ahead of a wider promotion of the site to encourage more potential players, whilst continuing to add additional games, experiences, and activities. To improve the 'localisation' of the site into different languages to broaden its global appeal.
- To continue to support existing EyeMine users' access to *Minecraft*, while taking opportunities to introduce more new players around the world.
- Continue to update our website, alongside our other communications channels and materials to improve the experience of disabled people, those who assist them, and anyone else wishing to find out more about our work and how to support the Charity.

- Continue to collaborate with relevant hardware and software developers as new technology emerges and appropriate opportunities arise to help improve access to gaming and other leisure and creative technology.
- Recruit and train more staff to respond to the ever-increasing requests for our services.

- To upgrade from a server-based to a cloud-based CRM database that is adequate for the increased requirements of the Charity, to enable us to work in a more integrated, effective and efficient way across the organisation.
- Refresh our ambassador programme to better engage our most loyal supporters.

How We Operate

Structure, Governance and Management

Appointment of Trustees

The Trustees who served during the year are listed in the Legal and Administrative section on page 11.

Trustee induction and training

All new Trustees are given, in the view of the board, sufficient training and have enough knowledge of their specific field to understand the nature of the Charity and fully comply with the Charity's current views of its progression. They are made aware of both their legal and professional responsibilities under the Charity and Company Laws.

Organisation

The Board of Trustees must, as per the governing document, have at least two Trustees and shall not be subject to any maximum. To supplement the AGM, regular meetings are held, as well as individual committees who meet, as required. Those individual committees are encouraged to meet as regularly as need be and continue communication outside of those meetings. Dr M B Donegan is the CEO of the Charity, to whom responsibility for the day-to-day management is delegated, by the Trustees.

Related parties

The Charity, SpecialEffect, has a subsidiary trading company, SpecialEffect Trading Company Ltd, which has not yet traded. This is expected to continue as a dormant company for the next year. Related party transactions are set out in Note 12 to the accounts.

Risk policy

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Health and Safety policies and procedures have been updated and made

compliant, including the continuing completion of risk assessments.

A Code of Conduct has been signed by all staff and is at the forefront of our Policy Documents. In addition, the Trustees have decided it would be beneficial for them to continue with Trustees Insurance. SpecialEffect continues to ensure it is fully compliant with the implementation of the Data Protection Act 2018. This is also anticipated to continue over the following years as revised procedures are adopted and compliance is maintained.

One of the most significant risks to the Charity has been identified as the lack of guaranteed income. This results in significant fundraising efforts across a wide variety of activities being carried out each year, with a priority to ensure donor care and partnerships are maintained to a very high standard. Because of our lack of guaranteed income, and whilst we are in the process of diversifying and building our income streams, the Trustees have decided to continue with the current reserves policy to a minimum reserve of 18 months' budgeted costs.

The reserves held in the bank will help protect the increasing costs of the Charity and enable the Charity to carry out its work in the context of ongoing economic uncertainty. The bank accounts continue to be monitored and a priority will be to consider the best way forward to ensure sufficient funds are maintained as effectively as possible over the course of this year.

Remuneration

The salaries of all staff are set by the Trustees and reviewed annually. Any changes in salary are influenced by the cost of living as well as the success of the Charity as a whole. Consideration is also given to market rates. Only one salary was greater than £60,000 in the year ending 31 January 2023.

Legal and Administrative

SpecialEffect.Org.Uk Ltd

Registered Company number 06040232
(England and Wales),
Registered Charity number: 1121004
Working name: SpecialEffect

Registered office and principal address

Units 9-12
Southill Business Park
Cornbury Park
Charlbury
Oxfordshire
OX7 3EW

Trustees

Dr S T Bennett
R Camm
P Cross
Dr R Densham
C V Friend
L M Wiltshire

Secretary (and CEO)

Dr M B Donegan

Auditors

Critchleys Audit LLP
23-38 Hythe Bridge Street
Oxford
OX1 2EP

Solicitors

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

GDPR

Regina Lalley
Databasix UK Ltd
Building R104, Office 1-03
Rutherford Appleton Laboratory
Harwell
Oxfordshire
OX11 0QX

Bankers

Handelsbanken
Suite F, Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire
OX14 1SY

The Co-operative Bank
PO Box 250
Skelmersdale
Lancashire
WN8 6BJ

Barclays Bank PLC
30 Market Square
Witney
Oxfordshire
OX28 6BJ

This report was approved by the board of Trustees on 14 June 2023 and signed on behalf of the Trustees.



C V Friend, Trustee

Independent Auditor's Report for the Year Ending 31 January 2023

Opinion

We have audited the accounts of SpecialEffect (the "Charity") for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 January 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the accounts are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law,

for the financial year for which the accounts are prepared is consistent with the accounts; and

- the directors' report and the strategic report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 2, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with Trustees and other management, and from our knowledge and experience of the Charity's sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or operations of the Charity, including Companies Act 2006 and Charities Act 2011.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing account disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Kirtland, Senior Statutory Auditor
for and on behalf of Critchleys Audit LLP
Statutory Auditors

Oxford

14 June 2023

SPECIALEFFECT.ORG.UK LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2023

	Note	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies		158,956	2,568,146	2,727,102	2,407,981
Interest receivable	3	<u>-</u>	<u>32,099</u>	<u>32,099</u>	<u>3,649</u>
Total income	2	<u>158,956</u>	<u>2,600,245</u>	<u>2,759,201</u>	<u>2,411,630</u>
Expenditure on:					
Raising funds		-	381,928	381,928	382,683
Charitable activity: enabling people with disabilities to access entertainment and leisure technology		<u>1,060,402</u>	<u>546,390</u>	<u>1,606,792</u>	<u>1,823,837</u>
Total expenditure	2	<u>1,060,402</u>	<u>928,318</u>	<u>1,988,720</u>	<u>2,206,520</u>
Net income/(expenditure)		(901,446)	1,671,927	770,481	205,110
Transfers between funds	14	<u>954,128</u>	<u>(954,128)</u>	<u>-</u>	<u>-</u>
Net movement in funds		52,682	717,799	770,481	205,110
Reconciliation of funds					
Fund balances brought forward		<u>11,169</u>	<u>5,373,642</u>	<u>5,384,811</u>	<u>5,179,701</u>
Fund balances carried forward		<u>63,851</u>	<u>6,091,441</u>	<u>6,155,292</u>	<u>5,384,811</u>

The notes on pages 16 to 22 form part of these financial statements.

SPECIALEFFECT.ORG.UK LIMITED
(Company no: 06040232)
BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023		2022	
		£	£	£	£
TANGIBLE FIXED ASSETS					
Tangible assets	6		83,439		90,800
Investments			1		1
CURRENT ASSETS					
Debtors	7	429,092		333,975	
Cash at bank and in hand		<u>5,761,853</u>		<u>5,101,375</u>	
		6,190,945		5,435,350	
CREDITORS					
Amounts falling due within one year	8	<u>(119,093)</u>		<u>(141,340)</u>	
NET CURRENT ASSETS			<u>6,071,852</u>		<u>5,294,010</u>
NET ASSETS			<u>6,155,292</u>		<u>5,384,811</u>
THE FUNDS OF THE CHARITY					
Restricted funds			63,851		11,169
Unrestricted funds	14		<u>6,091,441</u>		<u>5,373,642</u>
TOTAL FUNDS			<u>6,155,292</u>		<u>5,384,811</u>

These financial statements were approved and authorised for issue by the Trustees on 14 June 2023

Caroline Friend

C V Friend (Trustee)

The notes on pages 16 to 22 form part of these financial statements.

SPECIALEFFECT.ORG.UK LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by operating activities (analysed below)	<u>699,703</u>	<u>53,567</u>
Cash flows from investing activities:		
Sale proceeds from sale of fixed assets	-	18,000
Purchase of property, plant and equipment	<u>(39,225)</u>	<u>(51,288)</u>
Net cash used in investing activities	<u>(39,225)</u>	<u>(33,288)</u>
Change in cash and cash equivalents in the reporting period	660,478	20,279
Cash and cash equivalents at the beginning of the reporting period	<u>5,101,375</u>	<u>5,081,096</u>
Cash and cash equivalents at the end of the reporting period	<u>5,761,853</u>	<u>5,101,375</u>

Note:**Reconciliation of net movement in funds to net cash flow from operating activities**

	2023 £	2022 £
Net movement in funds	770,481	205,110
Adjustments for:		
Depreciation charges	46,586	41,418
Loss/(profit) on the sale of fixed assets	-	(9,138)
Decrease/(increase) in debtors	(95,117)	(221,000)
Increase/(decrease) in creditors	<u>(22,247)</u>	<u>37,177</u>
Net cash provided by operating activities	<u>699,703</u>	<u>53,567</u>

SPECIALEFFECT.ORG.UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

1. ACCOUNTING POLICIES

a) **Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SpecialEffect.org.uk Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) **Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. In particular:

- Income from donations is recognised on the date income is received unless the income is related to a specific event.
- Income related to specific events is recognised on the date the event took place. Income to be received after the event is accrued on the basis of a reasonable and cautious estimate.
- Grant income is recognised in the period in which the related expenditure is incurred, according to the terms of the grant agreement.
- Income from legacies is recognised either when received or when notified by estate executors.
- Income from bank deposits is accounted for on an accruals basis.

c) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

d) **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. 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:

Fixture, fittings and equipment:	33% per annum of cost
Motor vehicles:	25% per annum reducing balance basis

e) **Presentational and functional currencies**

The accounts are presented in Sterling. The functional currencies of the Charity are Sterling, US Dollars and Euros. The accounts are presented in Sterling since that is the currency in which the Charity conducts most of its activities. No amounts have been rounded.

f) **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

g) Taxation

The Charity is exempt from corporation tax on its charitable activities.

h) Exemption from the requirement to prepare group accounts

The Charity has one subsidiary, SpecialEffect Trading Company Ltd, a dormant company with total assets of £1. The inclusion of this company in group accounts is not material for the purpose of giving a true and fair view. The Charity has therefore taken advantage of the exemption from the requirement to prepare group accounts.

i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered the potential impact of events and conditions, both internal and external, and they have determined that these do not create a material uncertainty about the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

2. INCOME AND EXPENDITURE BY PROJECTS

During the year the Charity met its charitable objectives through the following main projects shown below. The projects were funded by a variety of unrestricted and restricted funds (see also note 14).

	2022	Income	Expenditure	Transfers	Net Income	2023
	£	£	£		£	£
Bubble Busters	-	9,070	(126,284)	117,214	-	-
DevKit	-	-	(62,371)	62,371	-	-
Eye Gaze Games	-	120,886	(297,613)	240,578	52,682	63,851
GameAccess	-	-	(59,902)	59,902	-	-
Loan Library	11,169	29,000	(393,492)	353,323	-	-
StarGaze	-	-	(243,013)	243,013	-	-
Research & development	-	-	(59,995)	59,995	-	-
Communications & Events	-	887,885	(553,714)	(334,171)	-	-
Non – Project related	<u>5,373,642</u>	<u>1,712,360</u>	<u>(192,336)</u>	<u>(802,225)</u>	<u>717,799</u>	<u>6,091,441</u>
 Total funds	 <u>5,384,811</u>	 <u>2,759,201</u>	 <u>(1,988,720)</u>	 <u>-</u>	 <u>770,481</u>	 <u>6,155,292</u>

Support costs of £135,303 are included in the expenditure total above. These are in respect of administration staff payroll costs. Support costs for 2022 were £115,323. Expenditure also includes governance costs comprising the audit fee of £5,500 (2022: £5,760).

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>32,099</u>	<u>3,649</u>

4. NET INCOME

	2023	2022
	£	£
Net income is stated after charging		
Auditors' remuneration	5,500	5,760
Auditors' remuneration for non audit services	3,416	8,068
Depreciation	46,586	41,418
Profit on disposal of fixed assets	-	9,139
Foreign exchange differences	<u>63</u>	<u>831</u>

5. INVESTMENTS

	2023	2022
	£	£
Investment in subsidiary	<u>1</u>	<u>1</u>

The Charity holds 100% of the issued share capital of SpecialEffect Trading Company Limited, a company incorporated in England and Wales, which is the trading company of the charitable company. The trading company is current dormant. The total assets and liabilities of the trading company for the year ended 31 January 2023 were £1.

6. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 31 January 2022	302,205	90,134	392,339
Additions	39,225	-	39,225
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2023	<u>341,430</u>	<u>90,134</u>	<u>431,564</u>
Depreciation			
At 31 January 2022	248,733	52,806	301,539
Charge for the year	34,143	12,443	46,586
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2023	<u>282,876</u>	<u>65,249</u>	<u>348,125</u>
Net book value			
At 31 January 2022	<u>53,472</u>	<u>37,328</u>	<u>90,800</u>
At 31 January 2023	<u>58,554</u>	<u>24,885</u>	<u>83,439</u>

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

7. DEBTORS

Amounts falling due within one year:

	2023	2022
	£	£
Accrued income	298,664	236,681
Prepayments	<u>130,428</u>	<u>97,294</u>
	<u>429,092</u>	<u>333,975</u>

8. CREDITORS

Amounts falling due within one year:

	2023	2022
	£	£
Deferred income	56,902	104,445
Other creditors	57,572	22,714
Accruals	4,618	14,180
Amounts due to subsidiary	<u>1</u>	<u>1</u>
	<u>119,093</u>	<u>141,340</u>

Movements in deferred income

	2023	2022
	£	£
Deferred income brought forward	104,445	36,536
Released to income in 2022/23	(103,069)	(4,786)
Received and deferred in 2023/24	<u>55,526</u>	<u>72,695</u>
	<u>56,902</u>	<u>104,445</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration or other benefits for the year ended 31 January 2023 (2022: None).

10. TRUSTEES' EXPENSES

No Trustees (2022: none) were reimbursed for expenses during the year ended 31 January 2023. No contracts existed with Trustees in the year ended 31 January 2023 (2022: no contracts).

11. STAFF COSTS

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Salaries	923,796	928,281
National insurance	95,147	91,368
Pension costs	<u>33,795</u>	<u>33,843</u>
	<u>1,052,738</u>	<u>1,053,492</u>

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

11. STAFF COSTS (CONTINUED)

One individual employee of the Charity received between £80,000 and £90,000 in remuneration during the year (2022: One, between £80,000 and £90,000).

The combined salaries of the Charity's key management personnel - totalled £219,456 (2022: £236,688). Pension costs for these four individuals (2022: four) amounted to £16,152 (2022: £17,732), and Employer's NI costs totalled £26,620 (2022: £27,787).

The average number of persons employed by the company, including directors, during the year was as follows:

	2023	2022
	£	£
Charitable activities	24	24
Administration	<u>4</u>	<u>3</u>
	<u>28</u>	<u>27</u>

12. RELATED PARTY TRANSACTIONS

	2023	2022
	£	£
Donations from trustees	300	7,500
Purchases from companies under the control of a trustee or a close family member of a trustee	14,526	12,186
Purchases from companies under the control of a spouse of key management personnel	-	2,062

Two family members of the Chief Executive are employed by the charity as Chief Operating Officer and Projects Manager. Their remuneration is set by the trustees and is regarded as a market rate for the work undertaken.

13. OPERATING LEASE COMMITMENTS

At 31 January 2023 the Charity had total commitments under non-cancellable leases as follows:

	2023	2022
	£	£
Land & Buildings:		
Within one year	81,000	81,000
Between two and five years	243,000	243,000
Over five years	<u>162,000</u>	<u>162,000</u>
	<u>486,000</u>	<u>486,000</u>
 Lease payments recognised as an expense	 <u>79,324</u>	 <u>79,324</u>

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

14. Movement in funds

	Unrestricted General Funds £	Designated Funds: Fixed Assets £	Bubble Busters (Restricted) £	Eye Gaze Games (Restricted) £	Loan Library (Restricted) £	StarGaze (Restricted) £	Total £
Funds as at 1 February 2022	5,282,842	90,800	-	-	11,169	-	5,384,811
Income	2,600,245	-	9,070	120,886	29,000	-	2,759,201
Expenditure	(881,732)	(46,586)	(126,284)	(297,613)	(393,492)	(243,013)	(1,988,720)
Transfers between funds	<u>(993,353)</u>	<u>39,225</u>	<u>117,214</u>	<u>240,578</u>	<u>353,323</u>	<u>243,013</u>	<u>-</u>
Funds as at 31 January 2023	<u>6,008,002</u>	<u>83,439</u>	<u>-</u>	<u>63,851</u>	<u>-</u>	<u>-</u>	<u>6,155,292</u>
Represented by:							
Fixed assets	-	83,439	-	-	-	-	83,439
Investments	1	-	-	-	-	-	1
Current assets	6,127,094	-	-	63,851	-	-	6,190,945
Current liabilities	<u>(119,093)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(119,093)</u>
	<u>6,008,002</u>	<u>83,439</u>	<u>-</u>	<u>63,851</u>	<u>-</u>	<u>-</u>	<u>6,155,292</u>

Restricted funds represent grants and donations received to support specific projects undertaken by the Charity as set out below;

StarGaze:	Assessment and ongoing support of loaned Eye Gaze systems, often within hospital and rehab settings, for access to communication and leisure.
Loan Library:	Assessment and ongoing support of loaned customised assistive technology, for gaming and other leisure activities.
Eye Gaze Games:	An online library of accessible games, developed by SpecialEffect and available to play by disabled gamers all over the world, free of charge, using a wide variety of assistive control technologies (including eye-tracking, switches, head mouse, etc).
BubbleBusters:	The provision of a telepresence device to enable immunocompromised children (such as those undergoing treatment for cancer) to continue their schooling and other social activities from home and hospital.

SPECIALEFFECT.ORG.UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023 (CONTINUED)**

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total 2022 £
Income and endowments from:			
Donations and legacies	33,369	2,374,612	2,407,981
Investments	<u>-</u>	<u>3,649</u>	<u>3,649</u>
Total income	<u>33,369</u>	<u>2,378,261</u>	<u>2,411,630</u>
Expenditure on:			
Raising funds	-	382,683	382,683
Charitable activity: enabling people with disabilities to access entertainment and leisure technology	<u>1,220,166</u>	<u>603,671</u>	<u>1,823,837</u>
Total expenditure	<u>1,220,166</u>	<u>986,354</u>	<u>2,206,520</u>
Net income/(expenditure)	(1,186,797)	1,391,907	205,110
Transfers between funds	<u>1,055,786</u>	<u>(1,055,786)</u>	<u>-</u>
Net movement in funds	(131,011)	336,121	205,110
Reconciliation of funds			
Fund balances brought forward	<u>142,180</u>	<u>5,037,521</u>	<u>5,179,701</u>
Fund balances carried forward	<u>11,169</u>	<u>5,373,642</u>	<u>5,384,811</u>

16. GENERAL INFORMATION

SpecialEffect.org.uk Limited is a company limited by guarantee incorporated and domiciled in England. Its registered office and principal place of business is Units 9-12, Southill Business Park, Cornbury Park, Charlbury, Oxfordshire OX7 3EW.

The liability of the members in the event of the company being liquidated is limited to £10 per member.

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Thank you!

We're indebted to the thousands of people who've generously donated their time, talents and money to SpecialEffect in 2022-23. Their generosity has enabled us to give thousands of people with disabilities around the world a better quality of life.



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Registered Charity No 1121004