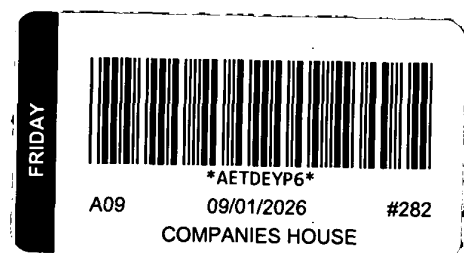


COMPANY REGISTRATION NUMBER 07406571

**LOOK NATIONAL FEDERATION OF FAMILIES
WITH VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2025**

Charity Number 1140471



**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Look National Federation Of Families With Visually Impaired Children
Charity registration number	1140471
Company registration number	07406571
Principal office Wall Street	The Fred Bulmer Centre Hereford HR4 9HP
Registered office	The Fred Bulmer Centre Wall Street Hereford HR4 9HP

The trustees

The trustees who served the company during the period were as follows:

Dr M Wolffe
A Rand
N Bowen QC
C James
S Elnusairi
S Morris

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

**Empowering Children, Young People and Families living with Visual
Impairment**

About LOOK

LOOK is a UK charity dedicated to supporting children, young people and families living with visual impairment.

Through our tailored services, we provide:

- Mentoring: Pairing young people with trained mentors who share their lived experience of sight loss, fostering confidence and independence.
- Parent/Carer Support: Offering peer-led support groups and resources to empower families navigating the challenges of raising a child with visual impairment.
- Events and Community Building: Hosting inclusive events and activities like LOOKfest, confidence-building residentials, and informative events to connect and inspire our community.
- Practical Resources: Providing advice, workshops, and accessible holidays to ensure families feel supported in every aspect of life.

At LOOK, we believe that with the right support, every child with visual impairment can thrive, and every family can feel empowered.

2024 - 2025 Achievements:

This year, LOOK has further strengthened its services and expanded its positive impact, supporting children, young people, and families living with visual impairment (VI). Guided by a clear mission to create a world where they are valued, included, and empowered to thrive, LOOK continues to serve as an essential source of support for young people with visual impairments and their families, across the UK.

LOOK NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED CHILDREN COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

4 Achievements at a Glance

- We've reached over 7,000 people, indicating that we have supported more beneficiaries.
- Reached 2655 with our newsletter
- Worked with and received referrals from over 75 local authorities across the UK.
- Answered 1,249 enquiry calls and emails.
- Supported 986 young people aged 0-29
- Supported 138 mentoring partnerships
- Trained 26 new mentors
- Supported 500 parent/carers
- Delivered 239 events, with 1595 attendances

LOOK Mentoring Programme

Over the past year, we have strengthened our relationships with eye-health professionals, education services and partner charities, and have established new collaborations with local authorities and community organisations across the UK. LOOK is increasingly recognised by statutory and non-statutory services as a specialist youth provider, evidenced by continued growth in referrals from teachers and local authorities nationwide. We are now working with more than 75 local authorities. LOOK receives an average of 5 referrals a day and we have supported 986 young people aged 0-25 this year, through our mentoring programme, events and resources.

Progress 2024-2025;

With a continued emphasis on consolidation and sustainability, we have expanded our national mentoring offer, events programme and parent/carer support groups. We have strengthened our regional mentoring provision in Hereford and Sussex, in partnership with Blatchington Court Trust, Hereford Community Fund and the EF Bulmer Fund. Additionally, we have delivered student mentoring in partnership with TPT, supporting visually impaired students with the transition to higher education.

- **130** young people have completed our online mentoring programme.
- We currently have an active team of **150** volunteer VI mentors
- We have trained **26** new mentors this year.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

Mentor Project Impact for VI Mentees:

When asked to rate their self confidence, ability to speak for their needs and connection to a supportive visually impaired community, 100% of our mentee participants record an average 25% improvement from entry to exit point.

"LOOK mentoring has given me practical solutions to everyday problems and it's helped me be more confident, and hopeful for the future." (Mentee C, aged 14)

Impact for VI Mentors:

Our young adult VI volunteer mentors also gain great benefit from involvement with LOOK. They too can struggle with employment issues and isolation. We remain committed to supporting our mentors' development and wellbeing by offering monthly one-to-one online supervision, group supervision sessions, and quarterly mentor catch-ups. These provide valuable space for mentors to share feedback, contribute ideas, and raise any concerns. We also deliver ongoing personal and professional development training, along with additional opportunities to volunteer as leaders at events, school workshops, and discussion panels. These transferable experiences strengthen mentors' employability, and volunteers frequently cite their involvement with LOOK as a meaningful contributor to their career progression.

I didn't have anyone growing up who shared a similar VI experience, but LOOK mentoring has given me that community. Since joining, I've learned to trust and believe in myself. I've built communication, problem solving and self-advocacy skills. I've met amazing people, developed lasting friendships, and had the chance to get involved in events and projects. It's been a truly great experience. (Mentor, N)

Parent/Carer Support

Parents of children with visual impairment encounter a wide range of challenges. Through our parent support group and Healthy Parent Carer course, LOOK offers essential information and guidance to help parents navigate their child's diagnosis and advocate effectively for the support they need in education.

We ran 54 parent support groups this year with 540 parent/carers attendances.

100% of attendees reported improved emotional wellbeing.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

We continued to deliver our pilot Healthy Parent/Carer Course — a 12-week transformative programme designed to enhance the wellbeing of parents and carers of children with visual impairment. Through structured, peer-led sessions, the course offers practical tools, emotional support, and strategies to help parents manage stress, build resilience, and prioritise their own wellbeing while navigating the challenges of raising a child with visual impairment, often alongside additional needs. Participants consistently report improved emotional wellbeing and a strengthened sense of community.

"LOOK provides a safe place to share. This is invaluable and I can't thank you enough. It gives me the strength to carry on." (Parent attending LOOK HPC)

Transformational Events Programme

This year, LOOK hosted 239 online and in-person events, with 1595 attendances. Highlights of our events calendar include:

Five-day residential at Jamie's Farm, fostering mentor-mentee growth and confidence.

Delivered 30 schools workshops, predominantly in London (with funding from Fight for Sight), with some taking place in Sussex (with funding from Blatchington Court Trust), Hereford and Worcester (with funding from The Fred Bulmer Foundation).

Delivered 49 face-to-face community events for young people, for fun community-building sessions such as archery, bowling, escape room (again, with additional funding from local organisations such as BCT in Sussex and the Hereford community fund / local council initiatives in Hereford), as well as informative education-focussed masterclasses on topics such as independent study skills and preparing for university (with funding from TPT).

Delivered 6 online Q&As and panel events for parent/carers and young people, on a range of topics including EHCP essentials, making the home accessible and coping with inherited/progressive sight loss (191 attendees)

Ran 6 x mentor trainings for new young volunteers (4 in person at various locations, 2 online).

Event feedback was extremely positive, with survey responses indicating **100% of participants would recommend Look events to others**.

"Thank you for another informative event. I've learned a lot and related to a lot of things others shared and it's reassuring hearing that they've been through so many situations that I am currently going through, I enjoy LOOK events because it's great meeting other VI people, sharing advice and experiences." (Insightful Futures - preparing for university Look event attendee)

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

Impact Case Study

Mentee J

I'm J, I am 15 and have various troubles with my eyes that mean I have low peripheral vision, which can cause me to bump into things a lot. My sight has got worse over time and this can be a challenge. Until recently, I had never met anyone else with a visual impairment. I thought I was the only one struggling. I have chatted with my mentor about all sorts of things—my independence, revision for exams, even how to deal with people who doubt me or think I'm not capable. My mentor had been through all that himself. He showed me little ways to build up my confidence and independence, and he shared revision techniques that I still use every day. He has helped me build this over time. Recently we even went on a blind driving adventure I never thought I'd have the confidence to try. But most importantly, my mentor has helped me realise that there are other people like me, who understand what it's like to lose sight - and how to get on with things. Because of LOOK, I now have the confidence to believe in myself and even to dream bigger. I'm now considering studying at RNC. Without LOOK's support, I don't know where I'd be. LOOK mentoring has changed my life—it's given me a new much more positive and hopeful outlook on everything.

Looking Ahead

With growing demand for our services, LOOK is committed to expanding its reach and ensuring no young person or family affected by visual impairment feels isolated.

Staffing

In response to the steady demand for our services, we have expanded our team of staff and invested in our volunteer team, to ensure we can reach more beneficiaries across the UK. We have enhanced our regional mentoring provision in Sussex, London and Hereford, supported respectively by Blatchington Court Trust, Vision Foundation, and Hereford Community Fund with EF Bulmer Trust. To underpin this growth within the Mentor Project, we have also strengthened our infrastructure by increasing administrative and communications capacity.

Connections/ New Partnerships:

We have continued to build robust and trusted relationships with eye health professionals, education services and other charities. New local authority and charity relationships have been built across the UK, and we're recognised by statutory and non-statutory services for our valuable youth service. This is reflected in a steady growth of referrals from local authorities and teachers, nationwide.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

LOOK Scarborough Holiday Flat

Look is extremely grateful to The Hendersons and the Norfolk Group for the gift of the holiday flat in Scarborough. The flat continues to provide hugely valuable respite for families dealing with VI and complex needs, offering much needed short breaks at an affordable rate. This year we have invested in refurbishing the property and handed management of the flat to an external provider, to ensure it offers the highest standards of accessibility and comfort to our VI beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Look is a Registered Charity in England and Wales, number 1140471 and a Registered Company Limited by Guarantee, number 07406571. Look is governed by a Memorandum and Articles of Association. The Charity was founded and constituted in 1991, first registered in 1992, with future amendments to its Constitution in 1995 and 1998. The Memorandum and articles of Association were revised and updated in 2011. In October 2010 Look was registered as a Company Limited by Guarantee and as a consequence re-registered with the Charity Commission in February 2011. As a charitable company, Look began its activities as from 1st April, 2011, at which point the unincorporated Look (Registered Charity number 1007282) stopped operating and its assets have been transferred to Look as a Charitable Company (Registered Charity number 1140471).

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont'd)

The Trustees of Look, who are also the Directors for the purpose of Company law, have the overall responsibility for the governance and the strategic direction of the charity. The Chair, Vice Chair and Treasurer are elected annually. They then appoint the other Trustees who are recruited to provide the range of skills and expertise to effectively govern the Charity. The Board of Trustees meets regularly to review strategy and performance and agree budgets.

On a day to day basis the organisation is managed by the Director, Charlotte Carson, who has the overall responsibility for strategic planning, operational management, human and financial resources and service.

Risk Management

The Board is responsible for the management of the risks faced by the charity. Detailed considerations of the risks are delegated to the Director. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis and risks are reviewed on a rolling cycle. The key controls used by the charity include strategic planning, budgeting, and management accounting, organisational and governance structure and lines of reporting. Formal written policies are reviewed annually, and assessment of risk is a standing item on the agenda at Board meetings. Through these risk management processes the Trustees are satisfied that the major risks have been adequately mitigated.

The main financial risk to the charity is considered to be the unexpected loss of income through charitable funding or funds brought in by the marathon runners and other fundraising activity. In order to mitigate this, we ensure that we abide by our reserves policy ensuring that we have six months core running costs in the bank. A LOOK staff member manages our Marathon running team to ensure that core funds are received each year.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Charitable Objects

To facilitate parents' groups and parents in enhancing the education, welfare and leisure opportunities of visually impaired children, to promote the co-ordination of services, both statutory and voluntary, provided by parent groups and organisations relating to visual impairment.

Vision

Our vision is a world where all young blind and partially sighted people are valued, included and can live their best lives.

Purpose

To improve the lives of families with visually impaired children and young people by providing support, information and activities with a view to helping them gain the best outcomes in life. We want to break down the barriers that young VI people and their families face.

Public Benefit

The Trustees confirm that they have complied with their obligation under Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance used by the Charity Commission for England and Wales. The Trustees further confirm that the activities of the charity are carried out, in line with its objects, for the public benefit, and the charity achieves its objects through the activities described below.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Impacts of our service:

Our beneficiaries tell us that Look's services are life changing. Meaningful contact with another visually impaired person - for support and friendship, information and advice - has a huge impact on the confidence of our children and young people. By placing lived experience at the heart of everything we do, LOOK has been successful this year in consolidating our offer.

Outcomes:

Beat isolation
Increase confidence
Grow aspiration
Create community and connection

In service of:

Increased wellbeing
Engagement in education
Employability skills

We achieved these positive impacts and outcomes by offering:

Family support (groups and helpline)
Mentoring Project
Transformational Events Programme
Resources and Information

FINANCIAL REVIEW

Reserves Policy

Free reserves are represented by net current assets within the unrestricted fund. In view of the unpredictable nature of charitable income, it is the Trustees intention to maintain an unrestricted reserve of a minimum of six months' projected running costs.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT (cont'd)

YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Fixed Assets

Following an agreement with the Lincoln VIPs Group to transfer their holiday flat to Look, the Trustees took ownership of the flat on 21st July 2006. This is an enormous asset valued at approximately £100,000. In 2010 the Trustees had the opportunity to acquire the freehold of the flat for £2,000 and this option was taken up. The flat creates the opportunity for Look member families and groups to enjoy a reasonably priced holiday by the sea.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements so that they give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.
- Observe the methods and principles in the Charities' SORP.
- The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

The financial statements have been prepared on the accounting policies set out in note 1 to the financial statements and comply with the Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued March 2005.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LOOK
NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED
CHILDREN**

YEAR ENDED 31 MARCH 2025

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 15 to 22.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Look National Federation of Families With Visually Impaired Children for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LOOK
NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED
CHILDREN *(continued)***

YEAR ENDED 31 MARCH 2025

Helen Wanless

Helen Wanless ACCA
Independent examiner

Lower Ground Floor
1 St Georges Street
Macclesfield
Cheshire
SK11 6TG

15/12/2025
.....

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	69,897	441,142	511,039	330,450
Activities for generating funds	3	87,587	–	87,587	79,100
Investment income	4	1,012	–	1,012	985
Incoming resources from charitable activities	5	6,010	–	6,010	6,846
TOTAL INCOMING RESOURCES		<u>164,506</u>	<u>441,142</u>	<u>605,648</u>	<u>417,381</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	6	(16,469)	–	(16,469)	(9,785)
Charitable activities	7/8	(53,058)	(408,395)	(461,453)	(440,247)
TOTAL RESOURCES EXPENDED		<u>(69,527)</u>	<u>(408,395)</u>	<u>(477,922)</u>	<u>(450,032)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR					
RECONCILIATION OF FUNDS	9	94,979	32,747	127,726	(32,651)
Total funds brought forward		<u>302,827</u>	<u>217,770</u>	<u>520,597</u>	<u>553,248</u>
TOTAL FUNDS CARRIED FORWARD		<u>397,806</u>	<u>250,517</u>	<u>648,323</u>	<u>520,597</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	117,650	118,690
CURRENT ASSETS			
Debtors	12	4,518	13,154
Cash at bank		<u>529,575</u>	<u>397,045</u>
		534,093	410,199
CREDITORS: Amounts falling due within one year	13	<u>(3,420)</u>	<u>(8,292)</u>
NET CURRENT ASSETS		530,673	401,907
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>648,323</u>	<u>520,597</u>
NET ASSETS		<u>648,323</u>	<u>520,597</u>
FUNDS			
Restricted income funds	14	250,517	217,770
Unrestricted income funds	15	<u>397,806</u>	<u>302,827</u>
TOTAL FUNDS		<u>648,323</u>	<u>520,597</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

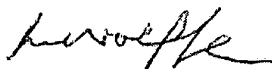
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee and authorised for issue on the15/12/2025..... and are signed on their behalf by:

Dr M Wolffe

Director



Company Registration Number: 07406571

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions by donors or which have been raised by the company for particular purposes. The costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

LOOK NATIONAL FEDERATION OF FAMILIES WITH VISUALLY IMPAIRED CHILDREN COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES *(continued)*

Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the company, and have been allocated to activity cost categories on a basis consistent with the usage of resources, apportioning staff costs by the budgeted time spent. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 20% reducing balance

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations				
Donations	69,897	441,142	511,039	330,370
Other income				
Friends of LOOK	-	-	-	80
	<u>69,897</u>	<u>441,142</u>	<u>511,039</u>	<u>330,450</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fundraising from London Marathon & events	<u>87,587</u>	<u>87,587</u>	<u>79,100</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Bank interest receivable	1,012	1,012	985

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Holiday Flat	6,010	6,010	6,846

6. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Advertising	266	266	444
Subscriptions	3,184	3,184	1,984
London Marathon and other events	12,769	12,769	7,107
Depreciation	250	250	250
	16,469	16,469	9,785

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Helpline	7,012	–	7,012	6,819
Scarborough Flat	11,290	–	11,290	11,218
Youth Projects	26,133	–	26,133	23,356
Mentoring Project	8,623	408,395	417,018	398,854
	53,058	408,395	461,453	440,247

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
VISUALLY IMPAIRED CHILDREN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2025	Total Funds 2024
	£	£	£
Helpline	7,012	7,012	6,819
Scarborough Flat	11,290	11,290	11,218
Youth Projects	26,133	26,133	23,356
Mentoring Project	417,018	417,018	398,854
	<u>461,453</u>	<u>461,453</u>	<u>440,247</u>

9. GOVERNANCE COSTS

This is stated after charging:

	2025	2024
	£	£
Independent examination	<u>600</u>	<u>600</u>

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	347,779	293,543
Social security costs	<u>24,590</u>	<u>16,672</u>
	<u>372,369</u>	<u>310,215</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2025	2024
	No.	No.
Number of administrative staff	<u>14</u>	<u>15</u>

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
COST			
At 1 April 2024	113,541	37,079	150,620
Additions	-	-	-
At 31 March 2025	<u>113,541</u>	<u>37,079</u>	<u>150,620</u>
DEPRECIATION			
At 1 April 2024	-	31,930	31,930
Charge for the year	-	1,040	1,040
At 31 March 2025	<u>-</u>	<u>32,970</u>	<u>32,970</u>
NET BOOK VALUE			
At 31 March 2025	<u>113,541</u>	<u>4,109</u>	<u>117,650</u>
At 31 March 2024	<u>113,541</u>	<u>5,149</u>	<u>118,690</u>

12. DEBTORS

	2025 £	2024 £
Other debtors	<u>4,518</u>	<u>13,154</u>

13. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Other creditors	<u>3,420</u>	<u>8,292</u>

14. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2025 £
Mentoring Project	<u>217,770</u>	<u>441,142</u>	<u>(408,395)</u>	<u>250,517</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

14. RESTRICTED INCOME FUNDS *(continued)*

During the year the charity received the following restricted funds:

David Cocks Foundation	£	150,000
E F Bulmer Benevolent Fund	£	15,275
The Edwina Mountbatten and Leonora Childrens Fund	£	30,000
Powell Family	£	30,000
Blatchington Court Trust	£	14,905
Vision Foundation	£	34,500
Thomas Pocklington	£	39,832
Muller Trust	£	90,000
The Big Give	£	21,630
Robert McAlpine	£	10,000
Etauliers Trust	£	5,000
Total	£	441,142

15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2024	Incoming resources	Outgoing resources	Balance at 31 Mar 2025
	£	£	£	£
General Funds	<u>302,827</u>	<u>164,506</u>	<u>(69,527)</u>	<u>397,806</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Other net liabilities	Total
	£	£	£	£
Restricted Income Funds:				
Mentor Projects	–	250,517	–	250,517
Unrestricted Income Funds	<u>117,650</u>	<u>283,576</u>	<u>(3,420)</u>	<u>397,806</u>
Total Funds	<u>117,650</u>	<u>534,093</u>	<u>(3,420)</u>	<u>648,323</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2025

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 12 to 13.**

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations	511,039	330,370
Friends of LOOK	-	80
	<u>511,039</u>	<u>330,450</u>
ACTIVITIES FOR GENERATING FUNDS		
Fundraising from London Marathon & events	<u>87,587</u>	<u>79,100</u>
INVESTMENT INCOME		
Bank interest receivable type 1	<u>1,012</u>	<u>985</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Holiday Flat	<u>6,010</u>	<u>6,846</u>
TOTAL INCOMING RESOURCES	<u>605,648</u>	<u>417,381</u>
RESOURCES EXPENDED		
COSTS OF GENERATING VOLUNTARY INCOME		
London marathon, subscriptions and marketing	16,219	9,535
Depreciation	250	250
	<u>16,469</u>	<u>9,785</u>
CHARITABLE ACTIVITIES		
Wages and salaries	372,369	310,215
Brightside Trust	-	10,410
General running costs	70,820	59,945
Depreciation	790	860
Training costs	601	11,965
Due diligence costs	1,221	1,853
Workshops and family activities	65	414
Staff and volunteer travel and subsistence	6,496	5,188
Jamies Farm	7,500	15,202
QAC Site Village	534	402
Lookfest 2023	-	23,735
Local family network and activities	532	8
Exhibitions, events and conferences	525	-
PSG Group	-	-
	<u>461,453</u>	<u>440,247</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
TOTAL RESOURCES EXPENDED	<u>477,922</u>	<u>450,032</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>127,726</u>	<u>(32,651)</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
COSTS OF GENERATING VOLUNTARY INCOME		
Marketing		
Marketing	<u>266</u>	<u>444</u>
Subscriptions		
Subscriptions	<u>3,184</u>	<u>1,984</u>
London Marathon and other events		
London marathon and events	<u>12,769</u>	<u>7,107</u>
Depreciation		
Depreciation	<u>250</u>	<u>250</u>
	<u>16,469</u>	<u>9,785</u>

**LOOK NATIONAL FEDERATION OF FAMILIES WITH
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COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
CHARITABLE ACTIVITIES		
Helpline		
<i>Activities undertaken directly</i>		
Wages & Salaries	4,748	4,471
General running costs	2,264	2,348
	<u>7,012</u>	<u>6,819</u>
 Scarborough Flat		
<i>Activities undertaken directly</i>		
Wages & Salaries	2,374	2,236
Flat expenses	8,126	8,122
Depreciation	790	860
	<u>11,290</u>	<u>11,218</u>
 Youth Projects		
<i>Activities undertaken directly</i>		
Wages & Salaries	11,870	11,178
General running costs	14,263	12,178
	<u>26,133</u>	<u>23,356</u>
 Mentoring Project		
<i>Activities undertaken directly</i>		
Wages & Salaries	353,377	292,330
Brightside Trust	-	10,410
General running costs	46,167	37,297
Training costs	601	11,965
Due diligence costs	1,221	1,853
Workshops and family activities	65	414
Staff and volunteer travel and subsistence	6,496	5,188
Jamies Farm	7,500	15,202
QAC Site Village	534	402
Lookfest 2023	-	23,785
Local family network and activities	532	8
Exhibitions, events and conferences	525	-
	<u>417,018</u>	<u>398,854</u>
	<u>461,453</u>	<u>440,247</u>