East Cheshire Eye Society

England & Wales · Charity number 1174656

Details

Other names	MACCLESFIELD SOCIETY FOR THE BLIND, EAST CHESHIRE EYE SOCIETY, MACCLESFIELD EYE SOCIETY, MES, THE EYE SOCIETY
Status	Registered
Legal form	CIO
Registered	2017-09-14
Register	View on the Charity Commission register

Contact

Address	11 Market Place Macclesfield cheshire
Phone	01625422602
Email	info@eastcheshireeyesociety.org.uk
Website	www.eastcheshireeyesociety.org.uk

Activities

Objects: 1) TO PROMOTE THE WELFARE OF PEOPLE WHO ARE BLIND AND THOSE WHO HAVE SUBSTANTIALLY DEFECTIVE SIGHT2) TO INCREASE PUBLIC AWARENESS OF THE NEEDS OF BLIND AND PARTIALLY SIGHTED PEOPLE.

Activities: Supporting Blind and Visually Impaired persons in the area of East Cheshire. Maintaining Resource Centre of specialist equipment. Advice and help on visual difficulties. Social and recreation activities provided.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£58,168	£73,209	-	-
2024-03-31	£72,388	£71,125	-	-
2023-03-31	£39,443	£44,254	-	-
2022-03-31	£83,657	£79,360	-	-
2021-03-31	£74,075	£77,226	-	-

Trustees

Name	Role	Appointed
COLIN HUGH FREDERICK TURNER		2015-09-17
Dr Louise Jayne Hastings		2025-10-13
elizabeth may durham		2019-09-19
john stephen mills		2025-01-13
martin welch		
pamela hodgkiss		2016-09-15

Accounts

East Cheshire Eye Society

Report and Accounts

Year ended 31 March 2025

Registered Charity Number 1174656

Company Number CE029029

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2025

The trustees of the East Cheshire Eye Society charity present the Annual Report and Accounts for the financial year of 2024 - 2025.

The Society Charities Registration number is 1174656. The trustees confirm this report and accounts represents the full and only state of the Society.

REVIEW OF FINANCES AT YEAR END

The Society has recorded a deficit of £16,506 on its operations over the year.

The total cash and financial investment reserves at the year end totalled £439,127. The Trustees confirm that the Society has sufficient funds in its financial reserves for the Society to remain in successful operation for some years to come.

ACHIEVEMENTS AND PERFORMANCE 2024-2025

The year 2024 – 2025 has been a very busy year, with additional work planning and running activities and events as part of our 150th anniversary celebrations, on top of all our other day-to-day activities

These events were wide-ranging throughout 2025, but in the year 2024/2025 included:

- The start of our 150th anniversary 150 for 150 fundraising campaign
- The start of our 150th anniversary special one-year lottery
- A school art competition and exhibition
- Attending community events

Our volunteers made our year possible through their dedicated time and support, and as always we are very grateful for everything they do.

From 1st April 2024 to 31st March 2025 our volunteers gave us an amazing 2,132 hours of their own time to support the work we do. We held online and in person volunteers celebration meetings to thank volunteers, and to get their ideas to help shape future planning.

A special mention should be made to our 150th Anniversary planning committee who have met monthly to make sure that our sesquicentennial year is a special one. The committee are: Pam Hodgkiss and Liz Durham (Trustees); Bridget Self and Jane Titterton (volunteers); and Helen van der Veken and Alan Chappell (staff).

The planning committee met monthly from October 2023 through to July 2025 to make all of the 150th celebrations possible.

Our Resource Centre at 11 Market Place continues to work well as our central base. Although we continue as an independent charity, we worked closely throughout the year with other local and national charities, and continued to share ideas through membership of Visionary, including regular Visionary North West meetings, with other VI charities across the North West of England.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2024

Within the year 2024 to 2025 we have given direct support to 231 service users on 842 occasions, just within the Resource centre setting. This number does not include those people supported through our additional activities.

Our 'members list' ended the year with 733 people on it. These are all people to whom we send our regular news updates, as well as ad-hoc other communications.

This year our additional activities have included:

- Regular support groups in Poynton, Congleton, Wilmslow and Macclesfield. This year also saw the start of a new group, called the Men in Sight group, which is aimed specifically at men talking to men about the impact on them of their vision impairment.
- A crown green bowling group.
- Café coffee clubs in Congleton and Macclesfield.
- A walking group, with walks in local parks; the canal and Swans Pool; Swettenham; and a walk along the canal as part of the Bollington Walking Festival.

  We have arranged trips to: Trentham Gardens; a barge ride on the Mary Sunley; and Biddulph Grange Gardens;
- We took part in a series of lace making workshops with the Silk museum.
- We continued to provide one-to-one technology training sessions, as well as 'Tea and tech' group sessions, thanks to the amazing support of one of our volunteers, Laura O'Boyle.
- We continued to support the Cheshire Sight Loss Information Line project.
- We were honoured to attend the Mayor of Macclesfield's Civic Awards Ceremony, where we were awarded a Certificate of Civic Service.
- We had information stalls at: Health & Wellbeing Fairs in Wilmslow and Bollington; an Ageing Well Roadshow in Handforth; a Vision Zone community event in Congleton; a Live Well for Longer event in Chelford.
- We attended fundraising and marketing events at the Macclesfield Treacle Market, the Rotary Club of Macclesfield Castle Charities Bazaar and the Prestbury Summer Fair. The 2024 Prestbury Christmas Fair was cancelled because of adverse weather, so we held a successful office sale instead.
- We did a number of presentations about our work, including to: two to the Poynton Women's Institute; and the Congleton Lions Diabetic Support Group;
- 'Introduction to Braille' group sessions continued this year, led by volunteers.
- We once again put ECES Christmas trees into the Christmas Tree Festivals at Macclesfield and Gawsworh.
- We were very grateful to receive a grant from the Rotary Club of Macclesfield Castle, following a presentation at their 'Dragons Den' event. This grant was to support the room hire for the new Men in Sight group.
- Our relationship with Embrace Marketing continues, and once again we are grateful to them for the additional goodwill they give us, beyond our contractual agreement.
- We were pleased to be invited to be guests of honour at Congleton Football Club, and to receive a donation of £150 from them.
- We ran our first ever sponsored walk. This was very successful, and we hope to make this an annual event.
- We were very grateful to the Congleton Coronation Bowls Club who hosted an evening of bowling and socialising, including a buffet supper. This was a great evening and we hope to maintain our links with the club.
- We also competed in the annual Cheshire Open VI Crown Green Bowling Challenge Cup competition, this year held in Chester. We were very pleased to retain the trophy for a further 12 months.
- We were very grateful to the Macclesfield Light Orchestra who held a fundraising concert for us.
- We attended a workshop hosted by the Cheshire Community Foundation, with special guest, HRH Sophie, Duchess of Edinburgh, to discuss disability sports.
- We hosted a focus group led by Ryder Architecture, to enable vision impaired people to present their thoughts and ideas to help shape the design and planning of the new Leighton Hospital build.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2024

Fundraising continues to be essential to our charity, and we were disappointed not to secure any grants towards our core costs.

Our Christmas card sales went particularly well this year, but our annual raffle and street collecting did not do as well as usual. We did, however, receive a range of individual and corporate donations, which were really helpful.

We are grateful to the continued fundraising support from the Hummingbird Knit and Knatter group, and to the Congleton Lions who very kindly continued their sponsorship of the Congleton support group. Mr. and Mrs. Brooks also very kindly sponsored our Wilmslow support group.

The Society continues to offer a range of information, advice and support and we are pleased to be able to work closely with local charities and organisations, including the local Talking Newspapers.

The Society is grateful for the ongoing dedication of staff members Alan Chappell and Helen van der Veken.

The Board of Trustees has seen the following changes this year:

New starters – John Mills; Scott Bannister;
Leavers – Angela Dilks; Bridget Self; Teddy Weyman

We would like to note a special thank you to Bridget Self who served our Board of Trustees for 21 years, and who continues to support the charity as a volunteer, now marking her 33rd year.

This report was approved by the Trustees on 25 November 2025 and signed on its behalf.

M S Welch
Trustee

8|12|25

Independent Examiners Report on the Accounts of
East Cheshire Eye Society
For the Year Ended 31 March 2025
Charity Number: 1174656

We report to the charity trustees on our examination of the accounts of the CIO for the year ended 31 March 2025.

Responsibilities and basis of report

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

We report in respect of our examination of the CIO's accounts carried out under Scetion 145 of the Act. In carrying out our examination we have folllowed all applicable Directions given by the Charities Commission under Scetion 145(5)(b) of the 2011 Act.

Independent examiners statememt

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1, accounting records were not kept in respect of the Trust as required by Section 130 of the Act: or

2, the accounts do not accord with those records.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1 Church Mews
Churchill Way
Macclesfield
Cheshire
SK11 6AY

Kime O'Brien

Kime O'Brien Limited
Chartered Accountants

25 November 2025

East Cheshire Eye Society
Detailed Statement of Financial Activities
for the year ended 31st March 2025

	Note	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Income and endownments from					
Donations and Legacies	4				
Donations and Gifts		16,053	900	16,953	14,866
Legacy		6,451	-	6,451	23,057
Grants		-	336	336	5,500
		22,504	1,236	23,740	43,423
Charitable Activities	5				
Fundraising Events		8,780	-	8,780	4,109
Socials and Trips		3,189	-	3,189	3,805
Sales		7,762	-	7,762	6,766
Talking Newspaper		-	1,200	1,200	1,000
		19,731	1,200	20,931	15,680
Investments	6				
CCLA COIF		4,660	-	4,660	4,569
8%2021 Treasury		4,507	-	4,507	3,221
5% 2025 Treasury		2,294	-	2,294	2,294
6% 2028 Treasury		1,816	-	1,816	1,816
		13,277	-	13,277	11,900
Other	7				
Recharges		220	-	220	1,385
		220	-	220	1,385
Total Income and Endownments		55,732	2,436	58,168	72,388
Expenditure					
Raising Funds	8	3,770	-	3,770	3,474
Charitable Activities	9	69,439	1,465	70,904	67,651
Total Expenditure		73,209	1,465	74,674	71,125
Other					
Investment revaluations	13	(6,893)	-	(6,893)	17,265
Transfers				-	-
Sale of Fixed Assets	12	-	-	-	-
Net (expenditure)/ income		(24,370)	971	(23,399)	18,528
Net Movement in Funds		(24,370)	971	(23,399)	18,528
Reconciliation of Funds	17				
Total Funds Brought Forward		462,382	144	462,526	443,998
Total Funds Carried Forward		438,012	1,115	**439,127**	**462,526**

East Cheshire Eye Society
Balance Sheet
for the year ended 31st March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible	12	69	1,041
Investments	13	246,998	299,769
Total		247,067	300,810
Current Assets			
Stocks	14	3,755	5,221
Debtors	15	2,192	3,379
Cash at bank and in hand	20	88,782	32,940
Fixed Term Cash Deposit		100,000	125,000
Total		194,729	166,540
Creditors Amount falling due within one year	16	2,669	4,824
Net Current Assets		192,060	161,716
Total Assets less current Liabilities		439,127	462,526
Total Net Assets		**439,127**	**462,526**
The Funds Of the Charity			
Restricted Funds		1,115	144
Unrestricted Funds			
General Funds		438,012	462,382
Designated Funds		-	-
Total		438,012	462,382
Total Funds		**439,127**	**462,526**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

1. Status

Charitable Incorporated Organisations (CIO)
Revenue greater than £25,000 but less than £250,000

2. Accounting Polices

Basis of Preparation

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 FRS 102 (Charities Sorp FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds
These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds
These are unrestricted funds earmarked by the trustees for particular purpose

Revaluation funds
These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds
These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive,
the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Donated services and facilities
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated Services and Facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment Income
This is included in the accounts when received

Gains/(losses) on revaluation of Investments
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on sale on investment assets
This includes any gain or loss on the sale of investments.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

Expenditure

Recognition of expenditure
Expenditure is recognised on an accruals basis.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising fund
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including
any audit /independent examination fees, costs linked to the strategic management of the Charity.

Other expenditure
These are support costs not allocated to a particular activity.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated.
All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks
Stock is included at the lower of cost or net realisable value.
Donated goods are not valued

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand

Trade and other creditors
Short term creditors are measured at the transaction price.
Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in
the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs
The charity operates a defined contribution plan for its employees.
A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity.
Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due.
Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

Income

4 Income from Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and Gifts	16,053	900	16,953	14,866
Legacy	6,451		6,451	23,057
Grants	-	336	336	5,500
Other				
Total	**22,504**	**1,236**	**23,740**	**43,423**

5 Income from Charitable Activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Fundraising Events	8,780		8,780	4,109
Socials and Trips	3,189		3,189	3,805
Sales	7,762		7,762	6,766
Talking Newspapers		1,200	1,200	1,000
Grants	-	-	-	
Total	**19,731**	**1,200**	**20,931**	**15,680**

6 Income from Investments

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
CCLA COIF	4,660	-	4,660	4,569
8%2021 Treasury	4,507	-	4,507	3,221
5% 2025 Treasury	2,294	-	2,294	2,294
6% 2028 Treasury	1,816	-	1,816	1,816
Total	**13,277**	**-**	**13,277**	**11,900**

7 Other Income

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Recharges	220		220	1,385
Total	**220**	**-**	**220**	**1,385**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

Expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
8 On Raising Funds				
Events	160		160	72
Lottery and Raffle Prizes	1,113		1,113	980
Staff Costs	2,497		2,497	2,422
Total	**3,770**	**-**	**3,770**	**3,474**

9 On Charitable Activities	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Rent Market Place	9,544	1,200	10,744	8,708
Staff Costs	33,246		33,246	32,164
Socials and Trips	2,073	121	2,194	3,433
Sales	5,817		5,817	3,536
150 Celebrations	1,889		1,889	-
Awareness Events	208		208	596
Motor and Travel	1,381		1,381	913
Cleaning QVS and Market Place	420		420	404
Telephone and Broadband	1,684		1,684	1,705
Repairs and Maintenance	24		24	-
Insurance	584		584	642
Depreciation	828	144	972	1,528
Equipment expensed	205		205	163
Postage and Couriers			-	11
Software and IT + Supprt	2,433		2,433	1,771
Stationary and Printing	1,860		1,860	1,611
Marketing			-	800
Subscriptions	250		250	387
Sundry	96		96	160
Consultants	6,193		6,193	8,192
Governance	704		704	927
			-	
Total	**69,439**	**1,465**	**70,904**	**67,651**

10 Staff Costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Salaries and Wages	35,718		35,718	34,211
Training			-	140
Travel	26		26	235
Total	**35,744**	**-**	**35,744**	**34,586**
On Raising Funds	2,497	-	2,497	2,422
On Charitable Activities	33,246		33,246	32,164
	35,743	**-**	**35,743**	**34,586**
Average Headcount			**2.0**	**2.0**

11 Net expenditure / income before transfers

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
This is stated after charging Depr	**828**	**144**	**972**	**1,528**
Independent Examination Fees	**696**	**0**	**696**	**690**

Assets and Liabilities

12 Tangible Fixed Assets

	L+B	F+F	Total
Cost or Revaluatation			
As at 1st April 2024	-	11,299	11,299
Disposals	-	-	-
Additions	-	-	-
As at 31st March 2025	-	**11,299**	**11,299**
Depreciataion			
As at 1st April 2024	-	10,258	10,258
Disposals	-	-	-
Charge Year	-	972	972
As at 31st March 2025		**11,230**	**11,230**
Net Book Values			
As at 31st March 2024	-	1,041	1,041
As at 31st March 2025	-	**69**	**69**

Depreciation Policy

Land and Buildings	Zero
Fixture and Fittings	Greater Than £100 Over 4 years starting on date of acqusistion
Computer and Telepl	Greater Than £100 Over 3 years starting on date of acqusistion

13 Investments

	COIF	6% 2028	5% 2025	Sarisan	Total
Costs					
Cost as at 1st April 2024	136,807	42,309	60,000	45,000	284,116
Disposals	-	-	(60,000)	-	(60,000)
Additions	-	-	-		
Cost as at 31st March 2025	**136,807**	**42,309**	**0**	**45,000**	**224,116**
Provisions and Impairments					
Revaluatation as at 1st April 2024	33,636	(9,199)	(14,008)	5,224	15,653
Disposals			14,008		14,008
Revaluatation in the year	(7,941)	(814)		1,976	(6,779)
As at 31st March 2025	**25,695**	**(10,013)**	**0**	**7,200**	**22,882**
Net Book Values					
At 31st March 2024	170,443	33,110	45,992	50,224	299,769
At 31st March 2025	**162,502**	**32,296**	**0**	**52,200**	**246,998**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

14 Stocks

	2025 £	2024 £
	3,755	5,221

Stock is valued at Costs
Donated Goods for recycle are not valued

15 Debtors

	2025 £	2024 £
Trade Debtors	(100)	350
Prepayments and Accrued Income	830	708
Gift Aid	1,462	2,321
Total	**2,192**	**3,379**

16 Creditors

	2025 £	2024 £
amounts falling due within one year		
Trade Creditors	845	2,193
Other Creditors	315	-
Accruals and Deferred Income	1,509	2,631
Total	**2,669**	**4,824**

17 Movement in Funds

	As at 1st April 2025 £	As at 31st March 2024 £
Restricted Funds		
Net current assets	1,115	-
Net Fixed Assets		144
Total	1,115	144
Unrestricted Funds		
General Funds	438,012	462,382
Designated Funds	-	-
Total Funds	**439,127**	**462,526**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2025

18 Analysis of net assets between funds

	Restricted	Unrestricted	Total
Fixed Assets	-	69	69
Investments	-	246,998	246,998
Net Current Assets	1,115	190,945	192,060
Total	**1,115**	**438,012**	**439,127**

19 Reconciliation of net debt

	At 1st April 2024 £	Cash Flows £	As at 31st March 2025 £
Cash and Cash Equivilents	**157,940**	**30,842**	**188,782**

20 Cash and Cash Equivilents

Llloyds	157,342	30,690	188,032
COIF	509	-	509
Cash	89	152	241
Total	**157,940**	**30,842**	**188,782**

Accounts

East Cheshire Eye Society

Report and Accounts

Year ended 31 March 2024

Registered Charity Number 1174656

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2024

The trustees of the East Cheshire Eye Society charity present the Annual Report and Accounts for the financial year of 2023 - 2024.

The Society Charities Registration number is 1174656. The trustees confirm this report and accounts represents the full and only state of the Society.

REVIEW OF FINANCES AT YEAR END

The Society has recorded a small surplus of £1,263 on its operations over the year. .

The total cash and financial investment reserves at the year - end totalled £462,526. The Trustees confirm that the Society has sufficient funds in its financial reserves for the Society to remain in successful operation for some years to come.

ACHIEVEMENTS AND PERFORMANCE 2022-2023

The year 2023 – 2024 has been a veryt busy year for the Eye Society, with lots of activities and events. As always, this has only been possible because of teh enthusiastic support of our wonderful team of volunteers.

From 1 April 2023 to 31 March 2024 our volunteers gave us an amazing 2,473 hours of their own time to support the work we do. We remain very grateful to them.

Our Resource Centre continues to be the hub of our activities and planning, and having come to the end of our initial 3 year tenancy at 11 Market Place, we have been very pleased to extend this agreement for a further 3 years.

Within the year 2023 to 2024 we have given direct support to 365 service users on 860 occasions, just within the Resource Centre setting. This number does not include those people supported through our additional activities.

People contacted us from 32 different local postcodes areas, with one-off contacts from people further afield, including Liverpoool, Oldham, Manchester, Shropshire, Stockport, Stoke, Newcastle-Under-Lyne, Glossop and the United Arab Emirates.

Our "members list"ended with 720 people on it. These are all people to whom we send our regular news updates, as well as ad-hoc other communications.

This year our additional activities included:

- Support groups in Poynton, Congleton and Wilmslow.
- A crown green bowling group.
- Café coffee clubs in Congleton and Macllesfield
- A walking group, with walks in Congleton and Macclesfield parks; a riverside walk by the Bollin, walking from Macclesfield to Prestbury, followed by a pub lunch; a walk along The Carrs in Wilmslow; and a walk along the canal as part of the Bolloington walking festival.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2024

- We have arranged trips to the Albert Dock in Liverpool; Lyme Park; the AvroHeritage Museum; RHS Bridgewater; Jodrell Bank; Stockport Staircase House and market; Chester town centre; and afternoon tea at the plaza in Stockport.
- Working with the Silk Museum in Macclesfield we have taken part in an Origami afternoon and a silk screening art session. Following the silk screening session the art created by our participants was displayed in successful art exhibitions in Macclesfield and Congleton libraries.
- We also enjoyed a lace making session with the Silk museum, which was then followed up with additional, inhouse sessions, with the help of knowledgeable volunteers.
- We continued to provide one-to-one technology training sessions, as well as "Tea and tech" group sessions. Our thanks to the Vision Support charity in Chester for arranging this valuable work to continue, despite us not being bale to get a grant to cover their costs.
- We supported the development of the Cheshire Sight Loss Information Line project, and attaneded the launch in July.
- We held our Vision Day exhibition in Macclesfield Town Hall, which we now hold every two years.The exhibition was a great success.
- We wee very pleased this year to be chosen as one of the Mayor of Macclesfield's charities. Mayor Councillor Chris Wilcock ran a fantastic fundraising and awareness campaign throught the year, which really helped the charity.
- We were very grateful to Anthony Collins solicitors for their ongoing support, which included a series of art exhibitions, with a percentage of sales going to ECES.
- We attended two Aging Well Roadshows in Macclesfield, Health and Wellbeing Fairs in Congleton and Handforth, the Disability Information Bureau (Macclesfield) 30th Anniversary event, and the Congleton Christmas Lights switch on.
- We attended fund raising and marketing events at the Macclesfield Treacle Market, the Rotary Club of Macclesfield Castle Charities Bazaar and annual Swimathon, and also at the Prestbury Christmas fair.
- We did a number of presentations about our work, including the Rotary Club of Macclesfield Castle, Congleton Town Council and at the Mayor of Macclesfield's charity fundraising evening.
- We were pleased to support the start of a programme of "Introduction to Braille" sessions, run by volunteers. The volunteers were also kind enough to visit support groups to spread awareness and understanding.
- We put ECES Christmas trees into the Christmas Tree Festivals at Macclesfield and Gawsworth.
- We were very pleased to receive donations from Gladman Estates and Texere Publishing, both of whom also supported us with donations.
- Our relationship with Embrace Marketing continues, and we are grateful to them for the additional goodwill they give us, beyond our contractural agreement.

Fundraising, as always, was a key requirement throughout the year, especially since we were unsuccessful in all our grant applications.

We continued tro sell Christmas and general greetings cards, and we held our annual raffle.

We were very grateful to receive support from individuals, one in the form of a legacy and others as donations throughout the year. Other supporters raised money by doing talks, holding coffee mornings, running table-top-sales or arranging for us to get a donation from an equipment provider when items were bought. One supporter kindly made two knitted Nativity scenes for us to sell and raffle.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2024

We are grateful to the continued fundraising support from the Hummingbird Knit and Knatter group, and to Mayor of Macclesfield, the United reformed Church of Wilmslow and the NISA supermarket (Tytherington for making us their charity of the year.

We received very generous donations from thr UKH Foundation and from local resident and fundraiser Henry Moore. The Congleton Lions very kindly continued their sponsorship of the Congleton support group, and Woods Newsagents, Handforth, Kindly sponsored our Wilmslow support group.

We delivered a commissioned service to a local GP medical practice, to support their drive for inclusivity and to improve accessibility for visitors and staff with visual impairment.

The society continues to offer a range of information, advice and support and we are pleased to be able to work closely with local charities and organisations, including the local Talking Newspapers.

Our particular thanks to Vision Support, Chester, who have been a source of invaluable support throughout the year.

We enjoyed hosting the Chester VI bowls team this year for our annual "Cheshire Open VI Crown Green Bowling Challenge" competition, and were proud of our team who won the cup.

The Society is grateful for the ongoing dedication of staff members Alan Chappell and Helen van der Veken.

The Board of Trustees has seen the following changes this year:
New starters - Geoff Clarke, Teddy Weyman and Angela Dilks.
Leavers- Geoff Clarke.

SOCIETY TRUSTEES 2023-2024

This report was approved by the Trustees on 6 December 2024 and signed on its behalf.

M S Welch
Trustee

Independent Examiners Report on the Accounts of East Cheshire Eye Society For the Year Ended 31 March 2024 Charity Number: 1174656

We report to the charity trustees on our examination of the accounts of the CIO for the year ended 31 March 2024.

Responsibilities and basis of report

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

We report in respect of our examination of the CIO's accounts carried out under Scetion 145 of the Act. In carrying out our examination we have folllowed all applicable Directions given by the Charities Commission under Scetion 145(5)(b) of the 2011 Act.

Independent examiners statememt

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1, accounting records were not kept in respect of the Trust as required by Section 130 of the Act: or

2, the accounts do not accord with those records.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1 Church Mews
Churchill Way
Macclesfield
Cheshire
SK11 6AY

Kime O'Brien

Kime O'Brien Limited
Chartered Accountants

6 December 2024

East Cheshire Eye Society
Detailed Statement of Financial Activities
for the year ended 31st March 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Income and endowments from					
Donations and Legacies	4				
Donations and Gifts		14,866	-	14,866	18,077
Legacy		23,057	-	23,057	-
Grants		-	5,500	5,500	42,171
		37,923	5,500	43,423	60,248
Charitable Activities	5				
Fundraising Events		4,109	-	4,109	4,137
Socials and Trips		3,805	-	3,805	2,573
Sales		6,766	-	6,766	4,626
Talking Newspaper		-	1,000	1,000	1,000
		14,680	1,000	15,680	12,336
Investments	6				
CCLA COIF		4,569	-	4,569	4,554
8%2021 Treasury		3,221	-	3,221	2,294
5% 2025 Treasury		2,294	-	2,294	1,816
6% 2028 Treasury		1,816	-	1,816	-
		11,900	-	11,900	8,664
Other	7				
Recharges		1,385	-	1,385	1,366
		1,385	-	1,385	1,366
Total Income and Endowments		65,888	6,500	72,388	82,614
Expenditure					
Raising Funds	8	3,474	-	3,474	3,394
Charitable Activities	9	59,806	7,845	67,651	77,103
Total Expenditure		63,280	7,845	71,125	80,497
Other					
Decrease in valuations	13	(17,265)	-	- 17,265	16,659
Transfers				-	-
Sale of Fixed Assets	12	-	-	-	-
Net (expenditure)/ income		19,873	(1,345)	18,528	(14,542)
Net Movement in Funds		19,873	(1,345)	18,528	(14,542)
Reconciliation of Funds	17				
Total Funds Brought Forward		442,509	1,489	443,998	458,540
Total Funds Carried Forward		462,382	144	**462,526**	**443,998**

East Cheshire Eye Society
Balance Sheet
for the year ended 31st March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible	12	1,041	2,570
Investments	13	299,769	237,504
Total		300,810	240,074
Current Assets			
Stocks	14	5,221	5,314
Debtors	15	3,379	3,277
Cash at bank and in hand	20	32,940	124,426
Short Term Cash Deposit		125,000	75,000
Total		166,540	208,017
Creditors Amount falling due within one year	16	4,824	4,093
Net Current Assets		161,716	203,924
Total Assets less current Liabilities		462,526	443,998
Total Net Assets		**462,526**	**443,998**
The Funds Of the Charity			
Restricted Funds		144	1,489
Unrestricted Funds			
General Funds		462,382	442,509
Designated Funds		-	-
Total		462,382	442,509
Total Funds		**462,526**	**443,998**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2024

1. Status

Charitable Incorporated Organisations (CIO)
Revenue greater than £25,000 but less than £250,000

2. Accounting Polices

Basis of Preparation

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 FRS 102 (Charities Sorp FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds
These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds
These are unrestricted funds earmarked by the trustees for particular purpose

Revaluation funds
These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds
These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive,
the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Donated services and facilities
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated Services and Facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment Income
This is included in the accounts when received

Gains/(losses) on revaluation of Investments
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on sale on investment assets
This includes any gain or loss on the sale of investments.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2024

Expenditure

Recognition of expenditure
Expenditure is recognised on an accruals basis.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising fund
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including
any audit /independent examination fees, costs linked to the strategic management of the Charity.

Other expenditure
These are support costs not allocated to a particular activity.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated.
All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks
Stock is included at the lower of cost or net realisable value.
Donated goods are not valued

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand

Trade and other creditors
Short term creditors are measured at the transaction price.
Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in
the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs
The charity operates a defined contribution plan for its employees.
A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity.
Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due.
Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2024

Income

4 Income from Donations and Legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations and Gifts	14,866		14,866	18,077
Legacy	23,057		23,057	-
Grants	-	5,500	5,500	42,171
Other				
Total	**37,923**	**5,500**	**43,423**	**60,248**

5 Income from Charitable Activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fundraising Events	4,109		4,109	4,137
Socials and Trips	3,805		3,805	2,573
Sales	6,766		6,766	4,626
Talking Newspapers		1,000	1,000	1,000
Grants	-	-	-	
Total	**14,680**	**1,000**	**15,680**	**12,336**

6 Income from Investments

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
CCLA COIF	4,569	-	4,569	4,554
8%2021 Treasury	3,221	-	3,221	-
5% 2025 Treasury	2,294	-	2,294	2,294
6% 2028 Treasury	1,816	-	1,816	1,816
Total	**11,900**	**-**	**11,900**	**8,664**

7 Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Recharges	1,385		1,385	1,366
Total	**1,385**	**-**	**1,385**	**1,366**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2024

Expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
8 On Raising Funds				
Events	72		72	10
Lottery and Raffle Prizes	980		980	918
Staff Costs	2,422		2,422	2,466
Total	**3,474**	**-**	**3,474**	**3,394**

9 On Charitable Activities	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Rent Market Place	7,708	1,000	8,708	10,292
Staff Costs	28,164	4,000	32,164	28,344
Socials and Trips	2,233	1,200	3,433	1,944
Sales	3,536		3,536	1,713
Awareness Events	596		596	7,331
Service Provision			-	10,340
Motor and Travel	913		913	368
Cleaning QVS and Market Place	404		404	380
Telephone and Broadband	1,216	489	1,705	1,582
Security QVS			-	-
Water QVS			-	-
Light Heat Power QVS			-	-
Repairs and Maintenance			-	-
Insurance	642		642	523
Depreciation	1,351	177	1,528	2,902
Equipment expensed	163		163	5
Postage and Couriers	11		11	1
Software and IT + Supprt	1,281	490	1,771	1,706
Stationary and Printing	1,122	489	1,611	1,686
Marketing	800		800	250
Subscriptions	387		387	316
Sundry	160		160	154
Consultants	8,192		8,192	6,192
Governance	927		927	600
Training			-	474
Total	**59,806**	**7,845**	**67,651**	**77,103**

10 Staff Costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Salaries and Wages	30,211	4,000	34,211	30,810
Training	140		140	
Travel	235		235	
Total	**30,586**	**4,000**	**34,586**	**30,810**
On Raising Funds	2,422	-	2,422	2,466
On Charitable Activities	28,164	4,000	32,164	28,344
	30,586	**4,000**	**34,586**	**30,810**
Average Headcount			**2.0**	**2.2**

11 Net expenditure / income before transfers

This is stated after charging Depr	**1,351**	**177**	**1,528**	**2,902**
Independent Examination Fees	**780**	**0**	**780**	**600**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2024

Assets and Liabilities

12 Tangible Fixed Assets

	L+B	F+F	Total
Cost or Revaluatation			
As at 1st April 2023	-	11,299	11,299
Disposals	-	-	-
Additions	-	-	-
As at 31st March 2024	**-**	**11,299**	**11,299**
Depreciataion			
As at 1st April 2023	-	8,729	8,729
Disposals	-	-	-
Charge Year	-	1,529	1,529
As at 31st March 2024		**10,258**	**10,258**
Net Book Values			
As at 31st March 2023	-	2,570	2,570
As at 31st March 2024	**-**	**1,041**	**1,041**

Depreciation Policy

Land and Buildings Zero
Fixture and Fittings Greater Than £100 Over 4 years starting on date of acqusistion
Computer and Telepl Greater Than £100 Over 3 years starting on date of acqusistion

13 Investments

	COIF	6% 2028	5% 2025	Sarisan	Total
Costs					
Cost as at 1st April 2023	136,807	42,309	60,000	**-**	239,116
Disposals	**-**	**-**	**-**	**-**	0
Additions	**-**	**-**	**-**	**45,000**	
Cost as at 31st March 2024	**136,807**	**42,309**	**60,000**	**45,000**	**284,116**
Provisions and Impairments					
Revaluatation as at 1st April 2023	19,488	(8,047)	(13,053)	**-**	(1,612)
Disposals					
Revaluatation in the year	14,148	(1,152)	(955)	**5,224**	17,265
As at 31st March 2024	**33,636**	**(9,199)**	**(14,008)**	**5,224**	**15,653**
Net Book Values					
At 31st March 2023	156,295	34,262	46,947	0	237,504
At 31st March 2024	**170,443**	**33,110**	**45,992**	**50,224**	**299,769**

14 Stocks

	2024 £	2023 £
	5,221	**5,314**

Stock is valued at Costs
Donated Goods for recycle are not valued

15 Debtors

	2024 £	2023 £
Trade Debtors	350	1,516
Prepayments and Accrued Income	708	679
Gift Aid	2,321	1,082
Total	**3,379**	**3,277**

16 Creditors

	2024 £	2023 £
amounts falling due within one year		
Trade Creditors	2,193	2,225
Other Creditors	-	-
Accruals and Deferred Income	2,631	1,868
Total	**4,824**	**4,093**

17 Movement in Funds

	As at 1st April 2024 £	As at 31st March 2023 £
Restricted Funds		
Net current assets	-	1,168
Net Fixed Assets	144	321
Total	144	1,489
Unrestricted Funds		
General Funds	462,382	445,209
Designated Funds	-	-
Total Funds	**462,526**	**446,698**

18 Analysis of net assets between funds

	Restricted	Unrestricted	Total
Fixed Assets	144	898	1,042
Investments	-	299,769	299,769
Net Current Assets	-	161,715	161,715
Total	**144**	**462,382**	**462,526**

19 Reconciliation of net debt

	At 1st April 2023 £	Cash Flows £	As at 31st March 2024 £
Cash and Cash Equivilents	**199,426**	**(41,487)**	**157,939**

20 Cash and Cash Equivilents

Llloyds	198,821	(41,479)	157,342
COIF	509	-	509
Cash	96	(7)	89
Total	**199,426**	**(41,486)**	**157,940**

Accounts

East Cheshire Eye Society

Report and Accounts

Year ended 31 March 2023

Registered Charity Number 1174656

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2023

The trustees of the East Cheshire Eye Society charity present the Annual Report and Accounts for the financial year of 2022 - 2023.

The Society Charities Registration number is 1174656. The trustees confirm this report and accounts represents the full and only state of the Society.

REVIEW OF FINANCES AT YEAR END

The Society has recorded a small surplus of £2,117 on its operations over the year. This has been achieved due to the receipt of valued grants and donations from a number of sources. The Society wishes to acknowledge and to thank all for this support, without which it would not be able to function. The year has been difficult in terms of the current financial pressures of the abnormal rising of costs all round, and to the pressures and consequences of the conflict in the Ukraine.

The total cash and financial investment reserves at the year - end totalled £443,998. The Trustees have taken professional advice with reference to the investment of its reserves during the year, and are acting on recommendations made. The Trustees confirm that the Society has sufficient funds in its financial reserves for the Society to remain in successful operation for some years to come.

ACHIEVEMENTS AND PERFORMANCE 2022-2023

The year 2022 – 2023 saw the Eye Society return to a full calendar of events and social activities. Many of our events were supported by our team of volunteers.

As always the work we do is made possible by volunteers, although post-covid our volunteer numbers have been significantly reduced. We have been actively trying to recruit volunteers throughout the year.

We continue to provide support and training to our volunteers, with all volunteers being offered and encouraged to attend first aid training, all new volunteers undertaking sessions on an introduction to sight loss session, sighted guide training where relevant, confidentiality, health and safety and the philosophy of the society.

DBS checks are undertaken on all new volunteers and staff, and in year regular staff training took place, including sessions with CVS Cheshire East, Visionary and South West Peaks.

Within the year our volunteers and staff represented the Eye Society at a range of events and activities across community locations, including: equipment demonstration events with Dolphin Computer Access; the Wilmslow Show; Macclesfield Castle Rotary Charities Bazaar; the Congleton Lions Brass Band concert in the park; Ageing Well Roadshows (2 in Macclesfield and 1 in Holmes Chapel); Christmas Tree festivals at Christ Church Macclesfield and St. James the Great Church, Gawsworth; Prestbury Christmas Fair (kindly supported by the Hummingbird Knit and Knatter group); Job Centre staff training events in Macclesfield and Congleton; an Eye Society awareness event at the Bridges retirement apartments complex, Macclesfield; a week long awareness session at Handforth Dean retail park; and the Congleton Health and Wellbeing Fair.

Fundraising remained an essential activity for us throughout the year, with things such as: sale of greetings and Christmas cards; a raffle; swimathon; the Take on 250 Challenge; fundraising concerts by the Bollington Festival Choir and the KEMS Macclesfield concert band; Anthony Collins solicitors kindly held the first of a year long programme of fundraising art exhibitions; and the Hummingbird Knit and Knatter group kindly fundraised for us by selling their hand made products.

We were supported in year by grants from: Cheshire East Council; The Rotary Club of Macclesfield Castle; and Local Giving.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2022

We delivered a commissioned service to Macclesfield Museums to support their drive for inclusivity and to improve accessibility for visitors and staff with a visual impairment. This included: VI awareness training for staff, volunteers and Trustees; sighted guide training; and a premises and exhibitions access audit.

The Society continues to offer a range of information, support and activities, including accessible technology training.

Our activity levels remained high throughout the year, and we continued to work closely with partners, including Vision Support, IRIS Crewe, other local charities and the local Talking Newspapers.

We were, however, saddened by the closure of IRIS in July 2022, and the resulting loss of services to people with a VI in that area. We have provided cover to the best of our availability and capacity and continue to discuss and support alternative arrangements in that area.

We were pleased to welcome the appointment of the new role of Eye Clinic Liaison Officer (ECLO) at Macclesfield District General Hospital, and we hope to see this role developing in the forthcoming year.

We were pleased to contribute to research for the 'Specsavers State of the UKs Eye Health Report', which explored the state of the UKs eye health, with particular reference to the impact of Covid lockdowns. The Eye Society was mentioned in the report, and it also included a quote from our Charity Manager.

Both Chester and Poynton VI bowls teams hosted our bowls team this year.

The Society is grateful for the ongoing dedication of staff members Alan Chappell and Helen van der Veken.

The Board of Trustees has seen the following changes this year:

- Leavers – Jan Flynn; Laura Weston
- New starter – Cat Costigan

This year we celebrated the long service of two of our Trustees - Martin Welch has been Treasurer for 25 years and Bridget Self has been a Volunteer and Trustee for 30 years. The Board thank them both for their service and commitment.

SOCIETY TRUSTEES 2022-2023

This report was approved by the Trustees on XX XXXXX 2023 and signed on its behalf.

M S Welch
Trustee

Independent Examiners Report on the Accounts of
East Cheshire Eye Society
For the Year Ended 31 March 2023
Charity Number: 1174656

We report to the charity trustees on our examination of the accounts of the CIO for the year ended 31 March 2023.

Responsibilities and basis of report

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

We report in respect of our examination of the CIO's accounts carried out under Scetion 145 of the Act. In carrying out our examination we have folllowed all applicable Directions given by the Charities Commission under Scetion 145(5)(b) of the 2011 Act.

Independent examiners statememt

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1, accounting records were not kept in respect of the Trust as required by Section 130 of the Act: or

2, the accounts do not accord with those records.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1 Church Mews
Churchill Way
Macclesfield
Cheshire
SK11 6AY

Kime O'Brien Limited
Chartered Accountants

24 November 2023

East Cheshire Eye Society
Detailed Statement of Financial Activities
for the year ended 31st March 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Income and endownments from					
Donations and Legacies	4				
Donations and Gifts		18,077	-	18,077	17,683
Legacy		-	-	-	32,256
Grants		-	42,171	42,171	23,114
		18,077	42,171	60,248	73,053
Charitable Activities	5				
Fundraising Events		4,137	-	4,137	3,952
Socials and Trips		2,573	-	2,573	573
Sales		4,626	-	4,626	4,659
Talking Newspaper		-	1,000	1,000	1,000
		11,336	1,000	12,336	10,184
Investments	6				
CCLA COIF		4,554	-	4,554	2,759
5% 2025 Treasury		2,294	-	2,294	2,294
6% 2028 Treasury		1,816	-	1,816	908
		8,664	-	8,664	7,653
Other	7				
Recharges		1,366	-	1,366	420
		1,366	-	1,366	420
Total Income and Endownments		39,443	43,171	82,614	91,311
Expenditure					
Raising Funds	8	3,394	-	3,394	3,701
Charitable Activities	9	32,849	44,254	77,103	75,659
Total Expenditure		36,243	44,254	80,497	79,360
Other					
Decrease in valuations	13	16,659	-	16,659	1,406
Transfers				-	-
Sale of Fixed Assets	12	-	-	-	42,383
Net (expenditure)/ income		(13,459)	(1,083)	(14,542)	55,740
Net Movement in Funds		(13,459)	(1,083)	(14,542)	55,740
Reconciliation of Funds	17				
Total Funds Brought Forward		455,968	2,572	458,540	402,801
Total Funds Carried Forward		442,509	1,489	443,998	458,540

East Cheshire Eye Society
Balance Sheet
for the year ended 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible	12	2,570	5,472
Investments	13	237,504	254,163
Total		240,074	259,635
Current Assets			
Stocks	14	5,314	4,382
Debtors	15	3,277	1,510
Cash at bank and in hand	20	124,426	197,159
Short Term Cash Deposit		75,000	-
Total		208,017	203,051
Creditors Amount falling due within one year	16	4,093	4,146
Net Current Assets		203,924	198,906
Total Assets less current Liabilities		443,998	458,540
Total Net Assets		443,998	458,540
The Funds Of the Charity			
Restricted Funds		1,489	2,572
Unrestricted Funds			
General Funds		442,509	455,968
Designated Funds		-	-
Total		442,509	455,968
Total Funds		443,998	458,540

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

1. Status

Charitable Incorporated Organisations (CIO)
Revenue greater than £25,000 but less than £250,000

2. Accounting Polices

Basis of Preparation

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 FRS 102 (Charities Sorp FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds
These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds
These are unrestricted funds earmarked by the trustees for particular purpose

Revaluation funds
These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds
These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive,
the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Donated services and facilities
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated Services and Facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment Income
This is included in the accounts when received

Gains/(losses) on revaluation of Investments
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on sale on investment assets
This includes any gain or loss on the sale of investments.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

Expenditure

Recognition of expenditure
Expenditure is recognised on an accruals basis.

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

Expenditure on raising fund

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including

any audit /independent examination fees, costs linked to the strategic management of the Charity.

Other expenditure
These are support costs not allocated to a particular activity.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated.

All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks
Stock is included at the lower of cost or net realisable value.
Donated goods are not valued

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand

Trade and other creditors
Short term creditors are measured at the transaction price.

Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in

the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs
The charity operates a defined contribution plan for its employees.

A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity.

Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due.

Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

Income

4 Income from Donations and Legacies

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations and Gifts	18,077		18,077	17,683
Legacy	-		-	32,256
Grants	-	42,171	42,171	23,114
Other				
Total	**18,077**	**42,171**	**60,248**	**73,053**

5 Income from Charitable Activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fundraising Events	4,137		4,137	3,952
Socials and Trips	2,573		2,573	573
Sales	4,626		4,626	4,659
Talking Newspapers		1,000	1,000	1,000
Grants	-	-	-	
Total	**11,336**	**1,000**	**12,336**	**10,184**

6 Income from Investments

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
CCLA COIF	4,554	-	4,554	2,759
8%2021 Treasury	-	-	-	1,692
5% 2025 Treasury	2,294	-	2,294	2,294
6% 2028 Treasury	1,816	-	1,816	908
Total	**8,664**	**-**	**8,664**	**7,653**

7 Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Recharges	1,366		1,366	420
Total	**1,366**	**-**	**1,366**	**420**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

Expenditure

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
8 On Raising Funds				
Events	10		10	-
Lottery and Raffle Prizes	918		918	1,286
Staff Costs	2,466		2,466	2,415
Total	**3,394**	**-**	**3,394**	**3,701**

9 On Charitable Activities	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Rent Market Place	9,292	1,000	10,292	9,500
Staff Costs	8,126	20,218	28,344	29,790
Socials and Trips	1,089	855	1,944	786
Sales	1,713	-	1,713	2,668
Awareness Events	47	7,284	7,331	4,155
Service Provision	25	10,315	10,340	9,876
Motor and Travel	368	-	368	277
Cleaning QVS and Market Place	380	-	380	579
Telephone and Broadband	273	1,309	1,582	1,654
Security QVS	-	-	-	908
Water QVS	-	-	-	301
Light Heat Power QVS	-	-	-	1,113
Repairs and Maintenance	-	-	-	53
Insurance	523	-	523	852
Depreciation	2,725	177	2,902	2,503
Equipment expensed	5	-	5	622
Postage and Couriers	1	-	1	21
Software and IT + Supprt	397	1,309	1,706	1,390
Stationary and Printing	377	1,309	1,686	1,223
Marketing	250	-	250	-
Subscriptions	316	-	316	340
Sundry	154	-	154	165
Consultants	5,714	478	6,192	6,192
Governance	600	-	600	690
Training	474	-	474	-
Total	**32,849**	**44,254**	**77,103**	**75,659**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

10	**Staff Costs**	**Unrestricted 2023 £**	**Restricted 2023 £**	**Total 2023 £**	**Total 2022 £**
	Salaries and Wages	10,592	20,218	30,810	38,538
	Total	**10,592**	**20,218**	**30,810**	**38,538**
	On Raising Funds	2,466	-	2,466	2,890
	On Charitable Activities	8,126	20,218	28,344	35,648
		10,592	**20,218**	**30,810**	**38,538**
	Average Headcount			**2.0**	**2.2**

11 Net expenditure / income before transfers

This is stated after charging Depr	**2,725**	**177**	**2,902**	**2,503**
Independent Examination Fees	**600**	**0**	**600**	**600**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

Assets and Liabilities

12 Tangible Fixed Assets

	L+B	F+F	Total
Cost or Revaluatation			
As at 1st April 2022	-	11,299	11,299
Disposals	-	-	-
Additions	-	-	-
As at 31st March 2023	**-**	**11,299**	**11,299**
Depreciataion			
As at 1st April 2022	-	5,827	5,827
Disposals	-	-	-
Charge Year	-	2,902	2,902
As at 31st March 2023		**8,729**	**8,729**
Net Book Values			
As at 31st March 2022	-	5,472	5,472
As at 31st March 2023	**-**	**2,570**	**2,570**

Depreciation Policy

Land and Buildings Zero
Fixture and Fittings Greater Than £100 Over 4 years starting on date of acqusistion
Computer and Telepl Greater Than £100 Over 3 years starting on date of acqusistion

13 Investments

	COIF	6% 2028	5% 2025	8% 2021	Total
Costs					
Cost as at 1st April 2022	136,807	42,309	60,000	-	239,116
Disposals	-	-	-	-	0
Additions	-	-	-	-	
Cost as at 31st March 2023	**136,807**	**42,309**	**60,000**	**0**	**239,116**
Provisions and Impairments					
Revaluatation as at 1st April 2022	27,859	(3,319)	(9,493)	-	15,047
Disposals					
Revaluatation in the year	(8,371)	(4,728)	(3,560)	-	(16,659)
As at 31st March 2023	**19,488**	**(8,047)**	**(13,053)**	**0**	**(1,612)**
Net Book Values					
At 31st March 2022	164,666	38,990	50,507	0	254,163

At 31st March 2023	**156,295**	**34,262**	**46,947**	**0**	**237,504**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

14 Stocks	**2023**	**2022**
	£	**£**
	5,314	**4,382**

Stock is valued at Costs
Donated Goods for recycle are not valued

15 Debtors	**2023**	**2022**
	£	**£**
Trade Debtors	1,516	100
Prepayments and Accrued Income	679	495
Gift Aid	1,082	915
Total	**3,277**	**1,510**

16 Creditors	**2023**	**2022**
	£	**£**
amounts falling due within one year		
Trade Creditors	2,225	536
Other Creditors	-	2,073
Accruals and Deferred Income	1,868	1,537
Total	**4,093**	**4,146**

17 Movement in Funds	**As at 1st April 2023**	**As at 31st March 2022**
	£	**£**
Restricted Funds		
Net current assets	1,168	2,073
Net Fixed Assets	321	499
Total	1,489	2,572
Unrestricted Funds		
General Funds	442,509	455,968
Designated Funds	-	-

Total Funds	**443,998**	**458,540**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

18 Analysis of net assets between funds

	Restricted	**Unrestricted**	**Total**
Fixed Assets	321	2,249	2,570
Investments	-	237,504	237,504
Net Current Assets	1,168	202,756	203,924
Total	**1,489**	**442,509**	**443,998**

19 Reconciliation of net debt

	At 1st April 2022	**Cash Flows**	**As at 31st March 2023**
	£	**£**	**£**
Cash and Cash Equivilents	**197,159**	**2,267**	**199,426**

20 Cash and Cash Equivilents

Llloyds	196,545	2,276	198,821
COIF	509	-	509
Cash	105	(9)	96
Total	**197,159**	**2,267**	**199,426**

East Cheshire Eye Society

England & Wales - Charity number 1174656

Accounts

East Cheshire Eye Society

Report and Accounts

Year ended 31 March 2022

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2022

The trustees of the East Cheshire Eye Society charity present the Annual Report and Accounts for the financial year of 2021 - 2022.

The Society registration number is 1174656, but we are still working with the Charities Commission to cancel our old number of 226347. The trustees confirm this report and accounts represents the full and only state of the Society.

ACHIEVEMENTS AND PERFORMANCE 2021-2022

The year 2021-22 continued to be challenging for the Society due to ongoing Covid pandemic restrictions. When our activities and operations were able to re-start, we had to plan carefully to make them safe as well as enjoyable for all involved.

However, we were able to do this successfully, thanks to the dedication and flexibility of staff and volunteers. We continued throughout the year with a mix of in-person and remote activities, to meet everyone's needs.

Many meetings, including Board meetings, were successfully held on line. We have learnt a lot about different ways of working over the course of the pandemic, and will use this knowledge to good effect going forwards.

Awareness and fund raising events were again limited by circumstances, but we were able to: run 2 raffles; continue with our monthly lottery; sell Christmas cards; attend the Charities Christmas Bazaar; run a 'pop up shop' in the Grosvenor Centre, Macclesfield; enter a team in the Rotary Club

Swimathon; attend the Congleton Community Wellbeing Fayre; and attend the Packhorse Christmas Market;

We are very grateful to the Bollington Festival Choir who chose us as their charity to support at their December Messiah concert, and to the Hummingbird Knit and Knatter Group who sold their hand made products to raise funds for us.

Through the year we also co-ordinated and attended 6 online equipment demonstrations with a range of assistive equipment suppliers.

Our assistive digital training continued by telephone only, and received excellent feedback. A 'Tech Forum' was established, enabling group members to receive specific training and to share learning and support.

The volunteer counsellor service continued through until the Autumn, and was supported by a new telephone meditation and wellbeing service.

A grant was received in year to run a mobile Community Information Unit, allowing us to provide information about sight loss services directly to people in their local communities.

Our face to face social groups and activities were able to re-commence in the Autumn. To achieve this we held a full-day training event with volunteers, to refresh their skills as well as give them confidence to re-engage.

We were able to start a Pan Disability Sports Skills project (twice monthly sessions) working in partnership with the Disability Information Bureau.

As always, we are keen to explore new opportunities where service users express an interest, and, for example, this year we have trialled axe throwing for people with a visual impairment, and also sponsored a planter (with sensory plants) in Macclesfield Town Centre, as part of the Macclesfield in Bloom project.

The Society continued to work with the marketing firm, Embrace, to assist with awareness, marketing and fund raising initiatives. In addition, the Trustees sought external professional advice on fundraising, grant bid writing and financial responsibilities and investments.

Our staff and Trustees have attended a variety of Cheshire Voluntary Services and Visionary online training throughout the year.

East Cheshire Eye Society
Report of the Trustees
for the year ended 31st March 2022

Having moved to new premises at the beginning of the year, we were successful in selling our old premises (Queen Victoria Street) and completed on 10th March 2022. We continue to operate from our rented premises at Market Place, and we are pleased to receive regular positive feedback from services users regarding the improved environment and accessibility.

We continue to work closely with local sight loss charities, local council and health providers, other local charities and the local Talking Newspapers.

The Society thanks its trustees and volunteers for their continued support over this challenging year.

The Society particularly thanks its staff members, Alan Chappell and Helen van der Veken. In addition, Gail Bemrose who moved on during the year having made a valuable contribution to our work.

We were saddened by the death of our volunteer Joyce Thomas, who during her time with us made a big impact on everybody she came into contact with.

Our Board of Trustees has seen the following changes this year:

- Leavers – Ray Kramer; Mark Tilsley
- New starters – Jan Flynn; Laura Weston

THE TRUSTEES.

This report was approved by the Trustees on 14 October 2022 and signed on its behalf.

M S Welch
Trustee

14/10/22

Independent Examiners Report on the Accounts of
East Cheshire Eye Society
For the Year Ended 31 March 2022
Charity Number: 1174656

We report to the charity trustees on our examination of the accounts of the CIO for the year ended 31 March 2022.

Responsibilities and basis of report

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

We report in respect of our examination of the CIO's accounts carried out under Scetion 145 of the Act. In carrying out our examination we have folllowed all applicable Directions given by the Charities Commission under Scetion 145(5)(b) of the 2011 Act.

Independent examiners statememt

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1, accounting records were not kept in respect of the Trust as required by Section 130 of the Act: or

2, the accounts do not accord with those records.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1 Church Mews
Churchill Way
Macclesfield
Cheshire
SK11 6AY

Kime O'Brien Limited
Chartered Accountants

14 October 2022

East Cheshire Eye Society
Detailed Statement of Financial Activities
for the year ended 31st March 2022

	Note	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Income and endowments from					
Donations and Legacies	4				
Donations and Gifts		17,683	-	17,683	22,508
Legacy		32,256	-	32,256	18
Grants		5,000	18,114	23,114	21,678
		54,939	18,114	73,053	44,204
Charitable Activities	5				
Fundraising Events		3,952	-	3,952	4,099
Socials and Trips		573	-	573	
Sales		4,659	-	4,659	1,884
Talking Newspaper		-	1,000	1,000	1,063
Grants		-	-	-	8,409
		9,184	1,000	10,184	15,455
Investments	6				
CCLA COIF		2,759	-	2,759	1,620
8%2021 Treasury		1,692	-	1,692	3,385
5% 2025 Treasury		2,294	-	2,294	2,294
6% 2028 Treasury		908	-	908	
		7,653	-	7,653	7,299
Other	7				
Recharges		420	-	420	160
Furlough		-	-	-	3,074
		420	-	420	3,234
Total Income and Endowments		72,196	19,114	91,311	70,192
Expenditure					
Raising Funds	8	3,701	-	3,701	3,935
Charitable Activities	9	57,043	18,616	75,659	73,291
Total Expenditure		60,744	18,616	79,360	77,226
Other					
Net Gains on investments	13	1,406		1,406	3,883
Sale of Fixed Assets	12	42,383		42,383	0
Net (expenditure)/ income		55,241	498	55,739	(3,151)
Net Movement in Funds		55,241	498	55,739	(3,151)
Reconciliation of Funds	17				
Total Funds Brought Forward		372,801	30,000	402,801	405,951
Sale of Building		30,000	(30,000)	-	-
Transfer		(2,073)	2,073	-	-
Total Funds Carried Forward		455,968	2,572	458,540	402,800

East Cheshire Eye Society
Balance Sheet
for the year ended 31st March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible	12	5,472	105,229
Investments	13	254,163	152,757
Total		259,635	257,986
Current Assets			
Stocks	14	4,382	4,807
Debtors	15	1,510	2,420
Cash at bank and in hand	20	197,159	151,624
Total		203,051	158,852
Creditors Amount falling due within one year	16	4,146	14,037
Net Current Assets		198,906	144,814
Total Assets less current Liabilities		458,540	402,801
Total Net Assets		458,540	402,801
The Funds Of the Charity			
Restricted Funds		2,572	30,000
Unrestricted Funds			
General Funds		455,968	202,801
Designated Funds			170,000
Total		455,968	372,801
Total Funds		458,540	402,801

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

1. Status

Charitable Incorporated Organisations (CIO)
Revenue greater than £25,000 but less than £250,000

2. Accounting Polices

Basis of Preparation

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 FRS 102 (Charities Sorp FRS 102).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds
These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds
These are unrestricted funds earmarked by the trustees for particular purpose

Revaluation funds
These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds
These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive,
the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Donated services and facilities
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated Services and Facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment Income
This is included in the accounts when received

Gains/(losses) on revaluation of Investments
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on sale on investment assets
This includes any gain or loss on the sale of investments.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

Expenditure

Recognition of expenditure
Expenditure is recognised on an accruals basis.
Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising fund
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including
any audit /independent examination fees, costs linked to the strategic management of the Charity.

Other expenditure
These are support costs not allocated to a particular activity.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated.
All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks
Stock is included at the lower of cost or net realisable value.
Donated goods are not valued

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand

Trade and other creditors
Short term creditors are measured at the transaction price.
Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in

the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs
The charity operates a defined contribution plan for its employees.

A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity.

Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due.
Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

Income

4 Income from Donations and Legacies

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations and Gifts	17,683		17,683	22,508
Legacy	32,256		32,256	18
Grants	5,000	18,114	23,114	21,678
Other				
Total	**54,939**	**18,114**	**73,053**	**44,204**

5 Income from Charitable Activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fundraising Events	3,952		3,952	4,099
Socials and Trips	573		573	-
Sales	4,659		4,659	1,884
Talking Newspapers		1,000	1,000	1,063
Grants				8,409
Total	**9,184**	**1,000**	**10,184**	**15,455**

6 Income from Investments

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
CCLA COIF	2,759		2,759	1,620
8%2021 Treasury	1,692		1,692	3,385
5% 2025 Treasury	2,294		2,294	2,294
6% 2028 Treasury	908		908	
Total	**7,653**	**-**	**7,653**	**7,299**

7 Other Income

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Recharges	420		420	160
Furlough Grant				3,074
Total	**420**	**-**	**420**	**3,234**

East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2022

Expenditure

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
8 On Raising Funds				
Events			-	300
Lottery and Raffle Prizes	1,286		1,286	745
Staff Costs	2,415		2,415	2,890
Total	3,701	-	3,701	3,935

9 On Charitable Activities	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Rent Market Place	8,500	1,000	9,500	-
Staff Costs	26,864	2,926	29,790	35,648
Socials and Trips	756	30	786	26
Sales	2,668		2,668	1,378
Awareness Events	300	3,855	4,155	
Service Provision	75	9,801	9,876	7,799
Motor and Travel	277		277	6
Cleaning QVS and Market Place	579		579	489
Telephone and Broadband	1,437	217	1,654	711
Security QVS	908		908	934
Water QVS	301		301	286
Light Heat Power QVS	1,113		1,113	1,154
Repairs and Maintenance	53		53	804
Insurance	852		852	2,302
Depreciation	2,469	34	2,503	1,791
Equipment expensed	622		622	605
Postage and Couriers	21		21	24
Software and IT + Supprt	1,172	217	1,390	2,324
Stationary and Printing	1,006	217	1,223	2,444
Subscriptions	340		340	533
Sundry	165		165	128
Consultants	5,873	319	6,192	12,228
Governance	690		690	1,448
Trustee Training				70
Will Writing Service	-			
Project Rename	-			160
Total	57,043	18,616	75,659	73,292

10 Staff Costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Salaries and Wages	29,203	2,926	32,129	38,538
Social Security Costs				
Training	76		76	
Total	29,279	2,926	32,205	38,538
On Raising Funds	2,415		2,415	2,890
On Charitable Activities	26,864	2,926	29,790	35,648
	29,279	2,926	32,205	38,538
Average Headcount			2.2	3.0

11 Net expenditure / income before transfers

This is stated after charging Depr	2,469	34	2,503	1,791
Independent Examination Fees	600	0	600	1,440

Assets and Liabilities

12 Tangible Fixed Assets

	L+B	F+F	Total
Cost or Revaluatation			
As at 1st April 2021	100,000	23,113	123,113
Disposals	(100,000)	(14,560)	(114,560)
Additions		2,746	2,746
As at 31st March 2022	-	**11,299**	**11,299**
Depreciataion			
As at 1st April 2021		17,884	17,884
Disposals	-	14,560 -	14,560
Charge Year		2,503	2,503
As at 31st March 2022		**5,827**	**5,827**
Net Book Values			
As at 31st March 2021	100,000	5,229	105,229
As at 31st March 2022	-	**5,472**	**5,472**

Depreciation Policy

Land and Buildings	Zero
Fixture and Fittings	Greater Than £100 Over 4 years starting on date of acqusistion
Computer and Teleph	Greater Than £100 Over 3 years starting on date of acqusistion

Sale of QVS

Sale Price	146,500
Fees	(4,117
Net	142,383
Value	100,000
Profit	**42,383**

13 Investments

	COIF	6% 2028	5% 2025	8% 2021	Total
Costs					
Cost as at 1st April 2021	36,807		60,000	60,000	156,807
Disposals				(60,000)	(60,000)
Additions	100,000	42,309			142,309
Cost as at 31st March2022	**136,807**	**42,309**	**60,000**	**0**	**239,116**
Provisions and Impairments					
Revaluatation as at 1st April 2021	18,634	0	(5,611)	(17,073)	(4,050)
Disposals				17,691	17,691
Revaluatation in the year	9,225	(3,319)	(3,881)	(618)	1,406
As at 31st March 2022	**27,859**	**(3,319)**	**(9,493)**	**0**	**15,047**
Net Book Values					
At 31st March 2021	55,441	0	54,389	42,927	152,757
At 31st March 2022	**164,666**	**38,990**	**50,507**	**0**	**254,163**

14 Stocks

	2022 £	2021 £
	4,382	4,807

Stock is valued at Costs
Donated Goods for recycle are not valued

15 Debtors

	2022 £	2021 £
Trade Debtors	100	1,063
Prepayments and Accrued Income	495	1,357
Gift Aid	915	
Total	**1,510**	**2,420**

16 Creditors

	2022 £	2021 £
amounts falling due within one year		
Trade Creditors	536	3,053
Other Creditors	2,073	10,283
Accruals and Deferred Income	1,537	701
Total	**4,146**	**14,037**

17 Movement in Funds

	As at 1st April 2022 £	As at 31st March 2021 £
Restricted Funds		
Revaluatation of Property		30,000
Debtors	2,073	
Net Fixed Assets	498	
Total	2,572	30,000
Unrestricted Funds		
General Funds	455,969	202,801
Designated Funds		170,000
Total Funds	**458,540**	**402,801**

18 Analysis of net assets between funds

	Restricted	Unrestricted	Total
Fixed Assets	498	4,973	5,472
Investments		254,163	254,163
Net Current Assets	2,073	196,832	198,906
Total	**2,572**	**455,969**	**458,540**

19 Reconciliation of net debt

	At 1st April 2021 £	Cash Flows £	As at 31st March 2022 £
Cash and Cash Equivilents	**151,624**	**45,534**	**197,159**

20 Cash and Cash Equivilents

Llloyds	150,955	45,590	196,545
COIF	509	0	509
Cash	160	(56)	105
Total	**151,624**	**45,534**	**197,159**

Accounts

The East Cheshire Eye Society

Charity No. 1174656

Trustee's Report and Unaudited Accounts

31 March 2021

Contents

INTRODUCTION

The trustees of the Macclesfield Society for the Blind Charity present the Annual Report and Accounts for the financial year of 2020 - 2021.

The Society was founded in 1875. The present Society premises were purchased by the Society in 1924. In 2003, the Society became a Company limited by guarantee. All property, business and assets were fully transferred to the new Company, and the Charity Commission gave the Society a new Registration number, 1174656, but did not cancel the old number, 226347.

At the beginning of this financial year (2019-2020), the trustees, with the assistance of the Charity Commission, arranged for the Society to become a Charity Incorporated Organisation (CIO), and thus to give up company status. This followed a recent amendment to the Charities Act of 2003. The Society registration number of 1174656 was not altered under this procedure.

The Charity Commission has advised the Society, that both charity numbers are still valid, and that a transfer procedure has to be undertaken to extinguish the number 226347 reference. The Society is processing this procedure in order to end confusion. Meantime the trustees confirm this report and accounts represents the full and only state of the Society.

The Society uses the title of "East Cheshire Eye Society" for trade purposes and to indicate the area it operates within, and also to make the Societies potential clients aware that it caters for people affected by sight loss as well as their family and friends.

ACHIEVEMENTS AND PERFORMANCE 2020-2021

The year 2020-21 proved to be a very challenging one for the Society, as for all, due to the Covid pandemic curtailing many of our normal activities and operations, and requiring us to quickly adapt to ensure we maintained support to our service users. The Government had ordered a national lock-down on 23rd March 2020. All but essential face to face activities had to cease. Some relaxation to this was authorised on 23rd June 2020, but further mutations of the disease emerged so that new lock-downs were necessary from 5th November 2020 to 2nd December 2020, and from 6th January 2021 to the end of the financial year, and beyond to 19th July 2021.

The Society was obliged to stop all social and other meetings, and to close the Resource Centre to our visitors. The decision was taken to provide support to members by regular phone calls, which the staff have performed throughout the year. Two staff members were able to continue working from home while the other member worked from the office in isolation. Trustee meetings were conducted on line. The Resource Centre and office were eventually made safe to receive members singularly by prior appointment, subject to appropriate precautions, and we were able to provide home technology support (albeit from outside the home) and socially distanced outdoor one to one basis. Fund raising events were limited, but 3 raffles were made possible. The 140 club was re - launched as the East Cheshire Eye Society lottery. A "Blindfold Challenge" was successful in attracting funds. Through the Bablglobal system the social groups of Macclesfield, Congleton, Poynton and Wilmslow were able to partake in communal telephone call meetings and talks. A Christmas carol sing-a- long was arranged for members to tune in to.

Our assistive digital training continued throughout, although we had to adjust this to bring support by telephone only. A volunteer counsellor was appointed to be in contact with Society members. Two separate Zoom sessions with equipment suppliers, Dolphin and Synapptic, were arranged successfully. The Society had been trying to arrange outdoor bowls and walking group sessions, but it had to be scheduled for the Spring after Easter 2021 beyond the year 2020-21 end.

The Society continued to work with the firm, Embrace, to assist with awareness, marketing and fund raising initiatives. This company helped to improve and re-launch the Society web site. Our trustee, Mark Tilsley, had set up Facebook and Twitter accounts, which Embrace assisted in improving, whilst also helping Mark and the Society to set up Instagram and Linkedin accounts to allow access to wider public attention. Integral groups, namely "Services and Activities", "Fund Raising", "Premises" and "Marketing", were set up and met regularly on line to help steer the Society through the challenges of lockdown, and to plan and prepare for opening up again. The Society also supports the Visual Impairment Forum to discuss and advise organisations of difficulties that visually impaired persons might experience, such as being unable to observe social distancing in public places. This group has continued to meet throughout the year. The Society has taken out a short contract with a free will firm called "Farewill" to provide a will writing service for the Society to make available to benefactors.

The Society had been searching for some time for a more suitable and accessible premises for its operations. The existing property at 15, Queen Victoria Street, Macclesfield presented particular access problems for its users, many of whom are elderly. During the year the trustees were made aware of the building being seriously substandard with regard to fire safety, and a big expense was identified as needed to carry the necessary improvements. A decision was taken to sell the premises and move into rented modern accommodation at 11, Market Place, in the centre of Macclesfield.

This move took place at the end of March 2021, coinciding with the financial year end. Our allied charity, the Macclesfield Talking Newspaper, has also moved to this new premises to continue to operate with the Society under the same roof.

Throughout the year staff and trustees were able to access training through on line sessions, and in the same way, many external meetings were arranged allowing work to continue as near normal as possible under the circumstances. The partnership work with IRIS Vision and Vision Support under the banner of the Cheshire Visually Impaired Forum (CVIC) has continued through the year, and the Society has engaged in consultation work with Cheshire East Local Authority, Macclesfield Town Council and Knutsford Town Council.

The Society thanks its trustees and volunteers for their continued support over this challenging year. The Society is indebted to trustee, Pam Hodgkiss, for chairing the trustee monthly meetings and for producing the minutes also. Thanks are due to her husband, David, for much valued help on the accountancy side. The Society particularly thanks its staff members, Alan Chappell, Helen van der Veken. and Gail Bemrose for their valued contribution and support to the Society and members through what has been a very testing year.

THE TRUSTEES.

FINANCIAL REVIEW FOR YEAR 2020-2021.

A potentially difficult year could have resulted in a serious deficit being recorded. However the Society was able to obtain a number of supportive grants from the National Lottery Community Fund and the Charities Aid Foundation. The Society also received a Cheshire Community grant and a Council Small Business Support grant. With this financial assistance the resulting deficit for the year was limited to £3,151.

The Society had invested over the year in the services of consultants on the provision of assistance with fund raising and improvements to the Society's on line services. Discounting this investment, the Society would have recorded a surplus of over £9,000. The Society total funds at the year were recorded as £402,800. Investments increased in value over the year by £3,883.

The Society placed one member of staff on furlough for much of the year under the Government Covid emergency scheme. A cost of living increase was awarded to staff salaries in August 2020.

The telephone and on line access arrangements were renewed to a more efficient and economical system at the start of the year. This brought a considerable saving to the year's cost at £711 as compared with the previous year's figure of £3,468.

The Society confirms that it did not carry out any work for an outside party during the year.

Martin Welch
Honorary Treasurer and Trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1174656

Principle Office
15 Queen Victoria Street
Macclesfield
Cheshire SK11 6PL

Registered Office
15 Queen Victoria Street
Macclesfield
Cheshire SK11 6PL

Director and Trustee
The Director of the charitable company are its Trustee for the purposes of charity law.
The following Director and Trustee served during this year.

Elizabeth Durham	Appointed on 19 September 2019
Janet Flynn	Appointed on 18 January 2021
Pamela Hodgkiss	Appointed on 15 September 2016
Marilyn Brenda Holland	Appointed on 24 March 2004
	Resigned on 15 March 2021
Raymond Kramer	Appointed on 16 April 2013
David Scott	Appointed on 17 August 2020
	Resigned on 15 March 2021
Bridget Self	Appointed on 24 March 2003
Philip Patrick Spring	Appointed on 15 September 2016
	Resigned on 5 November 2020
Mark Tilsley	Appointed on 20 September 2018
Robin Thomason	Appointed on 17 August 2020
	Resigned on 15 March 2021
Colin Turner	Appointed on 17 September 2016

Martin Stuart Welch (Hon Treasurer) Appointed on 24 March 2003

Bankers
Lloyds Bank Macclesfield

Accountants
Shires Accountants Limited
Checkley Grange
Checkley Lane
Wrinehill CW3 9DA

Appointed on 19 September 2019

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to small companies' regime as set out in part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS102)
Signed on the behalf of the board

M Welch
31 March 2021

Independent Examiner's Report to the trustee of The East Cheshire Eye Society

I report to the charity trustee on my examination of the accounts of The East Cheshire Eye Society for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustee (and also a director for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Trotman
Shires Accountants Limited
Checkley Grange
Checkley Lane
Wrinehill
Cheshire
CW3 9DA

31 March 2021

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	51,509	-	51,509	154,004
Charitable activities	5	7,046	-	7,046	15,822
Investments	6	7,299	-	7,299	7,269
Other	7	4,338	-	4,338	1,089
Total		70,192	-	70,192	178,184
Expenditure on:					
Charitable activities	8	11,698	-	11,698	16,709
Other	9	65,528	-	65,528	49,939
Total		77,226	-	77,226	66,648
Net gains/(losses) on investments		3,883	-	3,883	(4,816)
Net (expenditure)/income	10	(3,151)	-	(3,151)	106,720
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(3,151)	-	(3,151)	106,720
Other gains and losses					
Net movement in funds		(3,151)	-	(3,151)	106,720
Reconciliation of funds:					
Total funds brought forward		375,951	30,000	405,951	299,231
Total funds carried forward		372,800	30,000	402,800	405,951

The East Cheshire Eye Society

Summary Income and Expenditure Account

for the year ended 31 March 2021

	2021	2020
	£	£
Income	62,893	170,915
Net gains/(losses) on investments	3,883	(4,816)
Interest and investment income	7,299	7,269
Gross income for the year	74,075	173,368
Expenditure	75,435	66,372
Depreciation and charges for impairment of fixed assets	1,791	276
Total expenditure for the year	77,226	66,648
Net (expenditure)/income before tax for the year	(3,151)	106,720
Net (expenditure)/income for the year	(3,151)	106,720

The East Cheshire Eye Society
Balance Sheet

at 31 March 2021

Company No. 04709101	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	12	105,229	104,283
Investments	13	152,757	148,874
		257,986	253,157
Current assets			
Stocks	14	4,807	5,078
Debtors	15	2,420	6,866
Cash at bank and in hand		151,624	154,439
		158,851	166,383
Creditors: Amount falling due within one year	16	(14,037)	(13,589)
Net current assets		144,814	152,794
Total assets less current liabilities		402,800	405,951
Net assets excluding pension asset or liability		402,800	405,951
Total net assets		402,800	405,951
The funds of the charity			
Restricted funds	17		
Restricted income funds		30,000	30,000
		30,000	30,000
Unrestricted funds	17		
General funds		210,368	217,402
Designated funds		170,000	170,000
		380,368	387,402
Reserves	17		
Revaluation reserve		(7,568)	(11,451)
		(7,568)	(11,451)
Total funds		402,800	405,951

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2021

And signed on its behalf by:

M. Welch
Trustee

for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(3,151)	106,720
Adjustments for:		
Depreciation of property, plant and equipment	1,791	276
Dividends, interest and rents from investments	(11,637)	(8,358)
Decrease/(Increase) in stocks	271	(784)
Decrease in trade and other receivables	4,446	218
Increase in trade and other payables	448	5,380
Net cash (used in)/provided by operating activities	(7,832)	103,452
Cash flows from investing activities		
Payments for property, plant and equipment	(2,737)	(4,427)
Dividends, interest and rents from investments	11,637	8,358
Net cash from investing activities	8,900	3,931
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	1,068	107,383
Cash and cash equivalents at the beginning of the year	154,439	42,240
Cash and cash equivalents at the end of the year	155,507	149,623
Components of cash and cash equivalents		
Cash and bank balances	151,624	154,439
	151,624	154,439

1 Accounting policies

Basis of preparation

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	141,971	12,033	154,004
Charitable activities	14,213	1,609	15,822
Investments	7,269	-	7,269
Other	1,089	-	1,089
Total	164,542	13,642	178,184
Expenditure on:			
Charitable activities	16,709	-	16,709
Other	49,939	-	49,939
Total	66,648	-	66,648
Net gains on investments	(4,816)	-	(4,816)
Net income	93,078	13,642	106,720
Transfers between funds	13,642	(13,642)	-
Net income before other gains/(losses)	106,720	-	106,720
Other gains and losses:			
Net movement in funds	106,720	-	106,720
Reconciliation of funds:			
Total funds brought forward	269,231	30,000	299,231
Total funds carried forward	375,951	30,000	405,951

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations and Gifts	21,404	21,404	77,262
2018 Legacy	18	18	57,445
CVIC Grant	-	-	12,033
Grants	30,087	30,087	7,264
	51,509	51,509	154,004

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fundraising Events	4,099	4,099	4,931
Socials and Trips	-	-	3,111
Sales	1,884	1,884	6,171
Service provision	1,063	1,063	1,609
	7,046	7,046	15,822

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Investments CCLA COIF	1,620	1,620	1,591
Investments 8% Treasury Stock 2021	3,385	3,385	3,385
Investments 5% Treasury Stock 2025	2,294	2,294	2,293
	7,299	7,299	7,269

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Recharges	160	160	183
Gift Aid	1,104	1,104	906
Furlough Grant	3,074	3,074	-
	4,338	4,338	1,089

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Fundraising events	1,045	1,045	2,087
Socials & trips	26	26	5,462
Service Will writing	2,120	2,120	-
Sales	1,379	1,379	3,462
Service provision	5,679	5,679	4,118
Governance	1,448	1,448	1,580
	11,698	11,698	16,709

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Project Rename	-	-	(340)
Employee costs	38,607	38,607	32,383
Motor and travel costs	6	6	1,137
Premises costs	5,967	5,967	7,937
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,791	1,791	276
General administrative costs	6,929	6,929	8,546
Legal and professional costs	12,228	12,228	-
	65,528	65,528	49,939

10 Net (expenditure)/income before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,791	276

11 Staff costs

	2021	2020
Salaries and wages	38,537	30,982
Social security costs	-	1,401
	38,537	32,383

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2020	100,000	20,376	120,376
Additions	-	2,737	2,737
At 31 March 2021	100,000	23,113	123,113
Depreciation and impairment			
At 1 April 2020	-	16,093	16,093
Depreciation charge for the year	-	1,791	1,791
At 31 March 2021	-	17,884	17,884
Net book values			
At 31 March 2021	100,000	5,229	105,229
At 31 March 2020	100,000	4,283	104,283

13 Investments

	COIF	5% 2025	8% 2021	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	43,207	55,916	60,518	159,641
At 31 March 2021	43,207	55,916	60,518	159,641
Provisions and impairment				
At 1 April 2020	(2,739)	9,676	3,830	10,767
Provided during the year	(9,495)	3,313	2,299	(3,883)
At 31 March 2021	(12,234)	12,989	6,129	6,884
Net book values				
At 31 March 2021	55,441	42,927	54,389	152,757
At 31 March 2020	45,946	46,240	56,688	148,874

14 Stocks

	2021	2020
	£	£
Raw materials and consumables	4,807	5,078
	4,807	5,078

Carrying value analysed by activities	2021	2020
	£	£
	4,807	5,078
	4,807	5,078

15 Debtors

	2021	2020
	£	£
Trade debtors	1,063	5,296
Prepayments and accrued income	1,357	1,570
	2,420	6,866

16 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,053	1,232
Other taxes	-	(376)
Grant tech paid in advance	10,000	-
Other creditors	283	405
Accruals and deferred income	701	12,328
	14,037	13,589

17 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Revaluation of Property	30,000	-	-	30,000
Total	30,000	-	-	30,000
Unrestricted funds:				
General funds	217,402	70,192	(77,226)	210,368
Designated funds:				
Development Fund	170,000	-	-	170,000
Total	170,000	-	-	170,000
Revaluation Reserves:				
Revaluation fund	(11,451)	3,883		(7,568)
Total revaluation reserves	(11,451)	3,883		(7,568)
Total funds	405,951	74,075	(77,226)	402,800

18 Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total
	£	£	£
Fixed assets	30,000	75,229	105,229
Investments	-	152,757	152,757
Net current assets	-	144,814	144,814
	30,000	372,800	402,800

19 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	154,439	(2,815)	151,624
	154,439	(2,815)	151,624
Net debt	154,439	(2,815)	151,624

Detailed Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations and Gifts	21,404	21,404	77,262
2018 Legacy	18	18	57,445
CVIC Grant	-	-	12,033
Grants	30,087	30,087	7,264
	51,509	51,509	154,004
Charitable activities			
Fundraising events	4,099	4,099	4,931
Socials and trips	-	-	3,111
Sales	1,884	1,884	6,171
Service provision	1,063	1,063	1,609
	7,046	7,046	15,822
Investments			
Investments CCLA COIF	1,620	1,620	1,591
Investments 8% Treasury Stock 2021	3,385	3,385	3,385
Investments 5% Treasury Stock 2025	2,294	2,294	2,293
	7,299	7,299	7,269
Other			
Net gain/ (loss) on disposal of Recharge	160	160	183
Gift Aid	1,104	1,104	906
Furlough grant	3,074	3,074	-
	4,338	4,338	1,089
Total income and endowments	70,192	70,192	178,184
Expenditure on Charitable activities			
Fundraising events	1,045	1,045	2,087
Socials and trips	26	26	5,462
Service Will writing	2,120	2,120	-
Sales	1,379	1,379	3,462
Service provision	5,679	5,679	4,118
	10,250	10,250	15,129
Governance costs			
Independent examination fees	1,448	1,448	1,580
	1,448	1,448	1,580
Total of expenditure on charitable activities	11,698	11,698	16,709

Other expenditure			
Project Rename	-	-	(340)
	-	-	(340)
Employee costs			
Salaries/wages	38,537	38,537	30,982
Employer's NIC	-	-	1,401
Staff training	70	70	-
	38,607	38,607	32,383
Motor and travel costs			
Travel and subsistence	6	6	1,137
	6	6	1,137
Premises costs			
Rates	286	286	242
Light, heat and power	1,154	1,154	1,708
Premises cleaning	488	488	1,711
Premises insurances	2,302	2,302	2,196
Premises repairs and maintenance	803	803	1,132
Other premises costs	934	934	948
	5,967	5,967	7,937
General administrative costs, including depreciation and amortisation			
Depreciation of	1,791	1,791	276
Equipment expensed	605	605	347
Postage and couriers	24	24	7
Software, IT support and related costs	2,324	2,324	2,773
Stationery and printing	2,444	2,444	1,637
Subscriptions	533	533	269
Sundry expenses	288	288	45
Telephone, fax and broadband	711	711	3,468
	8,720	8,720	8,822
Legal and professional costs			
Consultancy fees	12,228	12,228	-
	12,228	12,228	-
Total of expenditure of other costs	65,528	65,528	49,939
Total expenditure	77,226	77,226	66,648
Net gains on investments	3,883	3,883	(4,816)
Net (expenditure)/income	(3,151)	(3,151)	106,720
Net (expenditure)/income before other gains/(losses)	(3,151)	(3,151)	106,720
Other Gains	-	-	-

Net movement in funds		(3,151)	(3,151)	106,720
Reconciliation of funds:				
Total funds brought forward	375,951	30,000	405,951	299,231
Total funds carried forward	372,800	30,000	402,800	405,951