

# **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 10<sup>th</sup> 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.

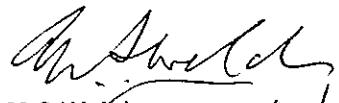
Our Board of Trustees has seen the following changes this year:

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

**THE TRUSTEES.**

Elizabeth Durham  
Janet Flynn  
Pamela Hodgkiss  
Bridget Self  
Colin Turner  
Martin Stuart Welch  
Laura Weston

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 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 Section 145 of the Act. In carrying out our examination we have followed all applicable Directions given by the Charities Commission under Section 145(5)(b) of the 2011 Act.

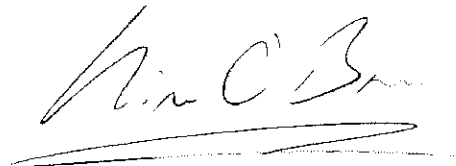
**Independent examiners statement**

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 £
<b>Income and endowments from</b>					
<b>Donations and Legacies</b>	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
		<u>54,939</u>	<u>18,114</u>	<u>73,053</u>	<u>44,204</u>
<b>Charitable Activities</b>	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
		<u>9,184</u>	<u>1,000</u>	<u>10,184</u>	<u>15,455</u>
<b>Investments</b>	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	
		<u>7,653</u>	<u>-</u>	<u>7,653</u>	<u>7,299</u>
<b>Other</b>	7				
Recharges		420	-	420	160
Furlough		-	-	-	3,074
		<u>420</u>	<u>-</u>	<u>420</u>	<u>3,234</u>
<b>Total Income and Endowments</b>		<u>72,196</u>	<u>19,114</u>	<u>91,311</u>	<u>70,192</u>
<b>Expenditure</b>					
<b>Raising Funds</b>	8	3,701	-	3,701	3,935
<b>Charitable Activities</b>	9	57,043	18,616	75,659	73,291
<b>Total Expenditure</b>		<u>60,744</u>	<u>18,616</u>	<u>79,360</u>	<u>77,226</u>
<b>Other</b>					
Net Gains on investments	13	1,406		1,406	3,883
Sale of Fixed Assets	12	42,383		42,383	0
<b>Net (expenditure)/ income</b>		<u>55,241</u>	<u>498</u>	<u>55,739</u>	<u>(3,151)</u>
<b>Net Movement in Funds</b>		<u>55,241</u>	<u>498</u>	<u>55,739</u>	<u>(3,151)</u>
<b>Reconciliation of Funds</b>	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	-	-
<b>Total Funds Carried Forward</b>		<u>455,968</u>	<u>2,572</u>	<u>458,540</u>	<u>402,800</u>

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

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

**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 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 FRS 102 (Charities Smp 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				
<b>Total</b>	<b>54,939</b>	<b>18,114</b>	<b>73,053</b>	<b>44,204</b>

**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
<b>Total</b>	<b>9,184</b>	<b>1,000</b>	<b>10,184</b>	<b>15,455</b>

**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	
<b>Total</b>	<b>7,653</b>	<b>-</b>	<b>7,653</b>	<b>7,299</b>

**7 Other Income**

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Recharges	420		420	160
Furlough Grant				3,074
<b>Total</b>	<b>420</b>	<b>-</b>	<b>420</b>	<b>3,234</b>

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

**Expenditure**

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

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>9 On Charitable Activities</b>				
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
<b>Total</b>	<b>57,043</b>	<b>18,616</b>	<b>75,659</b>	<b>73,292</b>

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

<b>10 Staff Costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and Wages	29,203	2,926	32,129	38,538
Social Security Costs				
Training	76		76	
<b>Total</b>	<b>29,279</b>	<b>2,926</b>	<b>32,205</b>	<b>38,538</b>
On Raising Funds	2,415		2,415	2,890
On Charitable Activities	26,864	2,926	29,790	35,648
	<b>29,279</b>	<b>2,926</b>	<b>32,205</b>	<b>38,538</b>

<b>Average Headcount</b>	<b>2.2</b>	<b>3.0</b>
--------------------------	------------	------------

**11 Net expenditure / income before transfers**

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

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

**Assets and Liabilities**

**12 Tangible Fixed Assets**

	<b>L+B</b>	<b>F+F</b>	<b>Total</b>
<b>Cost or Revaluation</b>			
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	-	<b>11,299</b>	<b>11,299</b>

**Depreciation**

As at 1st April 2021		17,884	17,884
Disposals	-	14,560	-
Charge Year		2,503	2,503
As at 31st March 2022		<b>5,827</b>	<b>5,827</b>

**Net Book Values**

As at 31st March 2021	100,000	5,229	105,229
As at 31st March 2022	-	<b>5,472</b>	<b>5,472</b>

**Depreciation Policy**

Land and Buildings Zero

Fixture and Fittings Greater Than £100 Over 4 years starting on date of acquisition

Computer and Teleph Greater Than £100 Over 3 years starting on date of acquisition

**Sale of QVS**

Sale Price	146,500
Fees	(4,117)
Net	<b>142,383</b>

Value	100,000
<b>Profit</b>	<b>42,383</b>

**13 Investments**

	<b>COIF</b>	<b>6% 2028</b>	<b>5% 2025</b>	<b>8% 2021</b>	<b>Total</b>
<b>Costs</b>					
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 March 2022	<b>136,807</b>	<b>42,309</b>	<b>60,000</b>	<b>0</b>	<b>239,116</b>

**Provisions and Impairments**

Revaluation as at 1st April 2021	18,634	0	(5,611)	(17,073)	(4,050)
Disposals				17,691	17,691
Revaluation in the year	9,225	(3,319)	(3,881)	(618)	1,406
As at 31st March 2022	<b>27,859</b>	<b>(3,319)</b>	<b>(9,493)</b>	<b>0</b>	<b>15,047</b>

**Net Book Values**

At 31st March 2021	55,441	0	54,389	42,927	152,757
At 31st March 2022	<b>164,666</b>	<b>38,990</b>	<b>50,507</b>	<b>0</b>	<b>254,163</b>

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

14 Stocks	2022 £	2021 £
	<u>4,382</u>	<u>4,807</u>

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	
<b>Total</b>	<u><b>1,510</b></u>	<u><b>2,420</b></u>

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
<b>Total</b>	<u><b>4,146</b></u>	<u><b>14,037</b></u>

17 Movement in Funds	As at 1st April 2022 £	As at 31st March 2021 £
<b>Restricted Funds</b>		
Revaluation of Property		30,000
Debtors	2,073	
Net Fixed Assets	498	
<b>Total</b>	<u><b>2,572</b></u>	<u><b>30,000</b></u>
<b>Unrestricted Funds</b>		
General Funds	455,969	202,801
Designated Funds		170,000
<b>Total Funds</b>	<u><b>458,540</b></u>	<u><b>402,801</b></u>

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

**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
<b>Total</b>	<b><u>2,572</u></b>	<b><u>455,969</u></b>	<b><u>458,540</u></b>

**19 Reconciliation of net debt**

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

**20 Cash and Cash Equivalents**

Lloyds	150,955	45,590	196,545
COIF	509	0	509
Cash	160	(56)	105
<b>Total</b>	<b><u>151,624</u></b>	<b><u>45,534</u></b>	<b><u>197,159</u></b>