

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, Gawsorth; 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

Catherine Costigan (Appointed 19-5-2022)
Elizabeth Durham
Janet Flynn (Resigned on 19-12-2022)
Pamela Hodgkiss
Bridget Self
Colin Turner
Martin Welch (Hon. Treasurer)
Laura Weston (Resigned on 20-2-2023)

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 followed 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 endowments from					
Donations and Legacies	4				
Donations and Gifts		18,077	-	18,077	17,683
Legacy		-	-	-	32,256
Grants		-	42,171	42,171	23,114
		<u>18,077</u>	<u>42,171</u>	<u>60,248</u>	<u>73,053</u>
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
		<u>11,336</u>	<u>1,000</u>	<u>12,336</u>	<u>10,184</u>
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
		<u>8,664</u>	<u>-</u>	<u>8,664</u>	<u>7,653</u>
Other	7				
Recharges		1,366	-	1,366	420
		<u>1,366</u>	<u>-</u>	<u>1,366</u>	<u>420</u>
Total Income and Endownments		<u>39,443</u>	<u>43,171</u>	<u>82,614</u>	<u>91,311</u>
Expenditure					
Raising Funds	8	3,394	-	3,394	3,701
Charitable Activities	9	32,849	44,254	77,103	75,659
Total Expenditure		<u>36,243</u>	<u>44,254</u>	<u>80,497</u>	<u>79,360</u>
Other					
Decrease in valuations	13	16,659	-	16,659	1,406
Transfers		-	-	-	-
Sale of Fixed Assets	12	-	-	-	42,383
Net (expenditure)/ income		<u>(13,459)</u>	<u>(1,083)</u>	<u>(14,542)</u>	<u>55,740</u>
Net Movement in Funds		<u>(13,459)</u>	<u>(1,083)</u>	<u>(14,542)</u>	<u>55,740</u>
Reconciliation of Funds	17				
Total Funds Brought Forward		455,968	2,572	458,540	402,801
Total Funds Carried Forward		<u>442,509</u>	<u>1,489</u>	<u>443,998</u>	<u>458,540</u>

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 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 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	Restricted	Total	Total
	2023	2023	2023	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

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
9 On Charitable Activities				
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	Restricted	Total	Total
	2023	2023	2023	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
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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 Revaluation			
As at 1st April 2022	-	11,299	11,299
Disposals	-	-	-
Additions	-	-	-
As at 31st March 2023	<u>-</u>	<u>11,299</u>	<u>11,299</u>
Depreciation			
As at 1st April 2022	-	5,827	5,827
Disposals	-	-	-
Charge Year	-	2,902	2,902
As at 31st March 2023	<u>-</u>	<u>8,729</u>	<u>8,729</u>
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 acquisition

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

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	<u>136,807</u>	<u>42,309</u>	<u>60,000</u>	<u>0</u>	<u>239,116</u>
Provisions and Impairments					
Revaluation as at 1st April 2022	27,859	(3,319)	(9,493)	-	15,047
Disposals					
Revaluation in the year	(8,371)	(4,728)	(3,560)	-	(16,659)
As at 31st March 2023	<u>19,488</u>	<u>(8,047)</u>	<u>(13,053)</u>	<u>0</u>	<u>(1,612)</u>
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
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East Cheshire Eye Society
Notes To the Accounts
for the year ended 31st March 2023

14 Stocks	2023	2022
	£	£
	<u>5,314</u>	<u>4,382</u>

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	<u>3,277</u>	<u>1,510</u>

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	<u>4,093</u>	<u>4,146</u>

17 Movement in Funds	As at 1st April	As at 31st March
	2023	2022
	£	£
Restricted Funds		
Net current assets	1,168	2,073
Net Fixed Assets	321	499
Total	<u>1,489</u>	<u>2,572</u>

Unrestricted Funds

General Funds	442,509	455,968
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Designated Funds	-	-
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Total Funds	<u>443,998</u>	<u>458,540</u>
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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	<u>1,168</u>	<u>202,756</u>	<u>203,924</u>
Total	<u>1,489</u>	<u>442,509</u>	<u>443,998</u>

19 Reconciliation of net debt

	At 1st April 2022 £	Cash Flows £	As at 31st March 2023 £
Cash and Cash Equivalents	<u>197,159</u>	<u>2,267</u>	<u>199,426</u>

20 Cash and Cash Equivalents

Lloyds	196,545	2,276	198,821
COIF	509	-	509
Cash	<u>105</u>	<u>(9)</u>	<u>96</u>
Total	<u>197,159</u>	<u>2,267</u>	<u>199,426</u>