

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Eye Matter

Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

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for the Year Ended 31 March 2025

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Eye Matter

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE031621 (England and Wales)

Registered Charity number

1202241

Registered office

Flat 1
Stonegrove House
Edgware
Middlesex
HA8 7TG

Trustees

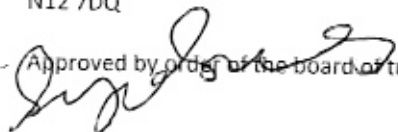
Ms S Simons Trustee
Ms R Bowden Waterson Trustee
Ms M Rosen Trustee
W Marks Trustee
Ms F Musgrove Trustee

MS B SOSNOWICZ (APPOINTED 26.2.25)
Company Secretary

Independent Examiner

Stuart Harris FCCA
Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:



Ms S Simons - Trustee

Independent examiner's report to the trustees of Eye Matter ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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').

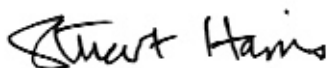
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Stuart Harris FCCA

Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

28 January 2026

Eye Matter

Statement of Financial Activities
for the Year Ended 31 March 2025

		Year Ended 31.3.25 Unrestricted fund £	Period 8.3.23 to 31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		11,575	2,586
Charitable activities			
General		21,962	9,945
Other trading activities	2	30,835	14,225
Investment income	3	113	-
Total		<u>64,485</u>	<u>26,756</u>
 EXPENDITURE ON			
Raising funds		47,827	18,760
Charitable activities			
General		13,009	5,383
Total		<u>60,836</u>	<u>24,143</u>
 NET INCOME		3,649	2,613
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,613	-
 TOTAL FUNDS CARRIED FORWARD		<u>6,262</u>	<u>2,613</u>

The notes form part of these financial statements

Eye Matter

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Prepayments and accrued income		3,448	-
Cash at bank		6,109	5,313
		<u>9,557</u>	<u>5,313</u>
CREDITORS			
Amounts falling due within one year	8	(3,295)	(2,700)
		<u>6,262</u>	<u>2,613</u>
NET CURRENT ASSETS			
		<u>6,262</u>	<u>2,613</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,262</u>	<u>2,613</u>
NET ASSETS		<u>6,262</u>	<u>2,613</u>
FUNDS	9		
Unrestricted funds		6,262	2,613
TOTAL FUNDS		<u>6,262</u>	<u>2,613</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eye Matter

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2026 and were signed on its behalf by:



S Simons - Trustee

R Bowden Waterson - Trustee

W Marks - Trustee

M Rosen - Trustee

F Musgrove - Trustee

B SOSINOWICZ - TRUSTEE

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	Year Ended	Period
	31.3.25	8.3.23 to 31.3.24
	£	£
Event tickets income	17,729	10,432
Other income	13,106	3,793
	<u>30,835</u>	<u>14,225</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	Year Ended 31.3.25	Period 8.3.23 to 31.3.24
	£	£
Deposit account interest	113	-
	<u>113</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.25	Period 8.3.23 to 31.3.24
	£	£
Independent Examiner's remuneration	600	1,200
	<u>600</u>	<u>1,200</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

6. STAFF COSTS

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

Year Ended 31.3.25	Period 8.3.23 to 31.3.24
<u>31.3.25</u>	<u>31.3.24</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,586
Charitable activities	
General	9,945
Other trading activities	14,225
Total	<u>26,756</u>
EXPENDITURE ON	
Raising funds	18,760
Charitable activities	
General	5,383
Total	<u>24,143</u>
NET INCOME	2,613
TOTAL FUNDS CARRIED FORWARD	<u><u>2,613</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	1	-
Accrued expenses	600	2,700
Deferred income	2,694	-
	<u>3,295</u>	<u>2,700</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,613	3,649	6,262
TOTAL FUNDS	<u>2,613</u>	<u>3,649</u>	<u>6,262</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,485	(60,836)	3,649
TOTAL FUNDS	<u>64,485</u>	<u>(60,836)</u>	<u>3,649</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	2,613	2,613
TOTAL FUNDS	<u>2,613</u>	<u>2,613</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,756	(24,143)	2,613
TOTAL FUNDS	<u>26,756</u>	<u>(24,143)</u>	<u>2,613</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Eye MatterDetailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 8.3.23 to 31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,575	2,586
Other trading activities		
Event tickets income	17,729	10,432
Other income	13,106	3,793
	<hr/> 30,835	<hr/> 14,225
Investment income		
Deposit account interest	113	-
Charitable activities		
Grants	21,962	9,945
Total incoming resources	<hr/> 64,485	<hr/> 26,756
EXPENDITURE		
Raising donations and legacies		
Cost of sales	47,827	18,760
Charitable activities		
Insurance	134	229
Rent	6,000	-
Telephone	539	710
Office costs	518	2,054
Advertising	74	-
Bookkeeping costs	595	132
Charitable donations	192	275
Computer costs	468	150
Holiday fund	-	176
Travel & accommodation	3,889	202
	<hr/> 12,409	<hr/> 3,928
Support costs		
Management		
Subscriptions	-	255
Governance costs		
Independent examination	600	1,200

This page does not form part of the statutory financial statements

Eye Matter

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 8.3.23 to 31.3.24 £
Total resources expended	60,836	24,143
Net income	3,649	2,613

This page does not form part of the statutory financial statements