

Charity registration number 1108268

OUR KIDS EYES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

OUR KIDS EYES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Glover J Brooks M Housley J Healey E Glover
Charity number	1108268
Principal address	Jubilee Gardens Resource Centre Gardenfold Way Droylsden Manchester M43 7XU
Independent examiner	Chadwick & Company (Mcr) Ltd Chartered Accountants Statutory Auditors Capital House 272 Manchester Road Droylsden Manchester M43 6PW
Bankers	HSBC Bank plc 219 Stamford Street Ashton-under-Lyne Lancashire OL6 7QH

OUR KIDS EYES

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OUR KIDS EYES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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).

Objectives and activities

To promote for the benefit of the inhabitants of Tameside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, to preserve and protect health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community based activities for the entire family.

To advance the education of the general public in all areas relating to children with disabilities.

To develop the capacity and skills of the establishment who have contact with children with disabilities (school, youth organisation and professionals) in such a way they are better able to identify and help meet their needs.

How our activities deliver public benefit

Our charity continues to provide practical help, advice, support and a wide variety of activities to families who have children with special educational needs/disabilities (SEND)

We have continued to raise awareness of the issues and problems faced by our families, children & young people with SEND at every opportunity with the Local Authority, CCG's and the Government through Local and National meetings/forums and consultations.

We continue to make a positive difference to the lives of the families we provide a service to and we are passionate about continuing to empower and support our families. This is all evidenced by positive outcomes and in the feedback we receive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

OUR KIDS EYES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

668 new families registered with the charity this year.

There has been a huge increase in the amount of families registering with our charity which means we will always have to pursue more funding as the demand grows for our activities and events.

We continue to heavily subsidise day trips and events for families and they are extremely popular, which is mainly due to the fact that many families cannot afford family outings without our support. Families benefit greatly from all our short breaks and feedback is always extremely positive.

This year families have been provided with opportunities to visit Blackpool Pleasure Beach, Cockfield Farm, Reddish Vale Farm, Gullivers World, Chester Zoo and private screenings at Cineworld. We also provided families with the option of five Christmas events to meet the needs of children with different abilities.

Our charity has also continued to be the official distributor of the Max Card which has enabled 123 new families in Tameside to have access discounts on theme parks, farms, bowling, zoo's etc

We've increased our support specifically for parents by providing parent support groups, a mum's lunch, mum's night, dads curry night, coffee mornings and parent workshops on specific issues, such as sleep, understanding Autism, Understanding ADHD, Sensory Processing, Selective Mutism, Challenging Behaviour.

Austerity has continued to hit our families hard which has seen an increase in attendance to all our events, this is due to our activities and events being greatly subsidised and therefore making them more affordable than mainstream universal activities.

As a direct result of our charity raising awareness of the cost of living crisis on Granada Reports we were contacted by the Founders of the LHR Charitable Foundation. This charity has continued to provide invaluable financial support which has enabled us to help some of the most vulnerable families in our area

The Local Authority has continued to support us and we are very grateful to them. It recognises and understand the benefit of supporting us, to support local families who have children with SEND.

The Local authority increased financial support to our charity by awarding us £2,000 from the Support Fund, which enabled us to provide more support to families that went above and beyond what anyone else was doing in our area, we were able to support families in a very bespoke way that met the needs of the whole family.

Our charity continues to work with the Local Authority, NHS and the voluntary sector to ensure that provision for our families continues to improve and evolve to meet their needs. We look forward to continuing to look at lots of cost effective ways to continue to deliver services.

As a direct result of our co-production work with the NHS, we were granted additional funding to enable us to provide specific support to families in Tameside and Glossop who have children awaiting health therapies or autism/adhd assessments via CAMHS. This funding enabled us to widen our offer to families.

We were successful in a bid for Parent Carer Forum funding from the DfE which enabled us to re-energise Tameside's Parent Carer Forum.

The additional funding from the LA and NHS has enabled us to increase our activities.

In April 2022 we held another SEND Local Offer Day at the Village Hotel Ashton which was an amazing success attended by parents/carers and professionals.

The above achievements have only been made possible due to the commitment of our wonderful volunteers. Our volunteers are made up of so many different people, some are trustees, parents/carers, and some are daughters, sons, and friends of the above. The charity is extremely lucky to have these people and we would like to thank each and every one of them for all their hard work and tireless dedication to make a positive difference to the children and families we work with.

OUR KIDS EYES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Our income from grants has increased this year but we have seen a decrease in fundraising due to the difficult economic times we're experiencing and the cost of living crisis.

Reserves policy

The Trustees have considered and agreed that to allow the Charity to be managed efficiently and to provide a margin for uninterrupted services, a general reserve of £30,000 should be maintained. This equates to approximately six months of unrestricted funds expenditure. The level of the general reserve is reviewed by the Trustees on an annual basis.

Principle funding sources

In the last 12 months we have been supported by amazing fundraisers and generous donations and we would like to say a special thankyou to the following people, companies and organisations for their invaluable support.

Fundraisers and Donators:

Tanya Ladley – Tanya's Taggy's
CAF
2/230th Manchester Scouts
Holman Fleet Ltd
LHR Charitable Foundation

Legacy

Legacy of £5,000 – Wright, Johnston & Mackenzie Solicitors

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

Risk Management

The management committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

Plans for the future

We will continue to provide much needed support and services for Tameside and Glossop families and we will evolve around the needs of those families. We recognise that our future relies heavily on funding and we are very grateful for the many years of practical and financial support that Tameside Metropolitan Borough Council and the NHS ICB have given us.

As we approach yet another year of austerity and cost of living crisis we will continue to look positively to the future and find creative ways of ensuring that our charity can continue to provide support & services to children & families in the Tameside & Glossop area.

Our dedicated volunteers have continued to provide thousands of hours of their valuable time to enable us to continue to provide support & advice to families, as well as planning, organising and delivering all our activities, clubs, events and trips throughout the year.

OUR KIDS EYES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity was established by a charitable trust deed on 23rd February 2005.

The charity is active in the Tameside area and registered with the charity commission. Membership of the charity is open to individuals over the age of 18 years who are interested in furthering the work of the charity and have paid the appropriate annual subscription.

The members elect the Trustees from amongst themselves, being Chairman, Secretary, Treasurer, and between 2 and 6 members form an Executive Committee. The Executive Committee meet 2-5 times per year depending on the business to be considered.

E Healey

(Resigned 30 June 2022)

S Glover

J Brooks

M Housley

J Healey

E Glover

The trustees serve a maximum period of one year and shall then be eligible for re-election or re-appointment.

Organisational structure

The management committee meet bi-annually and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy.

The trustees' report was approved by the Board of Trustees.



J Healey

Trustee

Dated: 2 January 2024

OUR KIDS EYES

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OUR KIDS EYES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS EYES

I report to the trustees on my examination of the financial statements of Our Kids Eyes (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

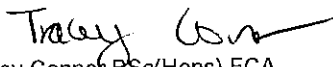
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.


Tracey Connor BSc(Hons) FCA
Chadwick & Company (Mcr) Ltd
Chartered Accountants
Statutory Auditors
Capital House
272 Manchester Road
Droylsden
Manchester
M43 6PW

Dated: 3 January 2024

OUR KIDS EYES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Income from:					
Donations and legacies	2	30,071	-	30,071	15,139
Charitable activities	3	64,550	80,000	144,550	72,761
Other trading activities	4	1,089	-	1,089	1,629
Total income		<u>95,710</u>	<u>80,000</u>	<u>175,710</u>	<u>89,529</u>
Expenditure:					
Charitable activities	5	85,909	-	85,909	76,461
Other expenditure		-	30,420	30,420	-
Total expenditure		<u>85,909</u>	<u>30,420</u>	<u>116,329</u>	<u>76,461</u>
Net Income and movement in funds		<u>9,801</u>	<u>49,580</u>	<u>59,381</u>	<u>13,068</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		<u>124,279</u>	-	<u>124,279</u>	<u>111,211</u>
Fund balances at 31 March 2023		<u><u>134,080</u></u>	<u><u>49,580</u></u>	<u><u>183,660</u></u>	<u><u>124,279</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OUR KIDS EYES

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		314		1,434
Current assets					
Debtors	11	314		278	
Cash at bank and in hand		185,432		123,767	
		<u>185,746</u>		<u>124,045</u>	
Creditors: amounts falling due within one year	12	<u>2,400</u>		<u>1,200</u>	
Net current assets			<u>183,346</u>		<u>122,845</u>
Total assets less current liabilities			<u>183,660</u>		<u>124,279</u>
The funds of the charity					
Restricted income funds	13		49,580		-
Unrestricted funds			134,080		124,279
			<u>183,660</u>		<u>124,279</u>

The financial statements were approved by the trustees on 2 January 2024

S. Glover

S Glover
Trustee

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Our Kids Eyes is an unincorporated charity governed by its constitution adopted on 17 August 2004.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure other than that capitalised has been reflected in the Statement of Financial Activities 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.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Portacabin	20% Straight line
Office equipment & website	25% Straight line
Fixtures, fittings & equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.8 Taxation

The charity is exempt from taxation on its charitable activities.

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	<u>30,071</u>	<u>15,139</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Navigator income	-	80,000	80,000	-	-	-
Grant Income	64,550	-	64,550	72,761	-	72,761
	<u>64,550</u>	<u>80,000</u>	<u>144,550</u>	<u>72,761</u>	<u>-</u>	<u>72,761</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising	<u>1,089</u>	<u>1,629</u>

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Fundraising	756	1,213
Support groups	1,515	5,751
Sky high	9,103	3,710
Family support and drop in	24,806	13,596
Holiday club	-	3,156
Bowling club	-	488
Prom night	-	455
Thursday club	-	450
Day trips	15,484	13,290
Social and family events	6,531	3,763
Covid support	-	62
Jubilee gardens	75	77
Parent and carer forum expenses	6,742	15,463
Christmas party	7,995	7,015
	<u>73,007</u>	<u>68,489</u>
Share of support and governance costs (see note 6)		
Support	11,702	6,772
Governance	1,200	1,200
	<u>85,909</u>	<u>76,461</u>
Analysls by fund		
Unrestricted funds	<u>85,909</u>	<u>76,461</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Depreciation	1,120	-	1,120	1,120
Insurance	682	-	682	679
Printing, postage, stationery and advertising	7,289	-	7,289	2,922
General expenses	2,611	-	2,611	2,051
Accountancy	-	1,200	1,200	1,200
	<u>11,702</u>	<u>1,200</u>	<u>12,902</u>	<u>7,972</u>
Analysed between Charitable activities	<u>11,702</u>	<u>1,200</u>	<u>12,902</u>	<u>7,972</u>

Governance costs includes payments to the independent examiners of £1,200 (2022- £1,200) for audit fees.

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £1,204 travelling expenses. (2022- 3 were reimbursed £964 for travel expenses).

8 Employees

There were 2 employees during the year.

9 Taxation

As a charity, Our Kids Eyes is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Tangible fixed assets

	Portacabin £	Office equipment & website £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 April 2022	6,500	17,483	8,792	32,775
At 31 March 2023	6,500	17,483	8,792	32,775
Depreciation and impairment				
At 1 April 2022	6,500	16,229	8,612	31,341
Depreciation charged in the year	-	940	180	1,120
At 31 March 2023	6,500	17,169	8,792	32,461
Carrying amount				
At 31 March 2023	-	314	-	314
At 31 March 2022	-	1,254	180	1,434

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	314	278

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,400	1,200

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	-	80,000	(30,420)	49,580
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	124,279	95,710	(85,909)	134,080
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	111,211	89,529	(76,461)	124,279
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	314	-	314
Current assets/(liabilities)	133,766	49,580	183,346
	<u> </u>	<u> </u>	<u> </u>
	134,080	49,580	183,660
	<u> </u>	<u> </u>	<u> </u>

OUR KIDS EYES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,434	-	1,434
Current assets/(liabilities)	122,845	-	122,845
	<u>124,279</u>	<u>-</u>	<u>124,279</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).