

Company registration number: NI633274

Charity registration number: 103126

Angel Eyes NI Services

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Baxterworld Ltd
Chartered Management Accountant
Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
BT3 9JP

Angel Eyes NI Services

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Angel Eyes NI Services

Reference and Administrative Details

Trustees	Dr Brian Scott Michelle Bateson Mr Michael Cameron Johnston Wilson Matthews Mr Colin Higgins Naomi Nixon Shelagh Rosemary Rainey Mr Brian John Wallace
Secretary	Sara McCracken
Principal Office	Innovation Factory Springfield Road Belfast BT12 7DG
Company Registration Number	NI633274
Charity Registration Number	103126
Independent Examiner	Baxterworld Ltd Chartered Management Accountant Unit 3 Dargan Industrial Park 60-84 Dargan Crescent Belfast BT3 9JP

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Chair's Report for Year Ending 31 March 2024

Despite the buffeting of the external political, health, and overall financial uncertainties, Angel Eyes has had another very successful year. Total revenues for 2023-24 were 10% higher than the previous year! Our average annual revenue increase over the past four years has been 17.7%. This success is a tribute to the energy and expertise of Sara and her excellent team in gaining and sustaining the trust and support of so many existing and new trusts, foundations, and individual donors. On behalf of my fellow board members, I congratulate you all!

Our growing financial resources are being put to excellent use; Sara's operational report details the extensive growth in the numbers of young people and families receiving support, and also the development of additional ways of doing so.

Family support includes not only the traditional close advice and guidance through the maze of bureaucracy but also direct financial help during the recent cost of living crisis, which has impacted those with visually impaired children especially hard. Sara's team has been able to unlock more special grants for laptops and white goods, and also provide money and vouchers to meet some families' basic needs for food and heating.

Support and services to families has also broken new ground in arranging financial information provision to help families cope with the ever-changing complex social welfare regulations. This assistance is also made available online, which is relatively cheap and easy for both sides and which has proved very valuable to several families. We also now have more specialist eye clinicians to provide individual support when needed. This latter service is combined also with our Empathey's virtual reality technology to inform and train both families and educational staff.

As well as direct support for families Sara's team are providing a growing range of social and cultural activities for children and teenagers. The feedback from residential weekends, the annual pantomime, and other meetings and social events has been universally positive and welcomed.

Given continuing uncertainty in government policy and what is clearly going to be the greater financial stringency to provide for all of children's special needs, and indeed education in general, we are stepping up our lobbying and campaigning work. The revamped website and extra social media activities underpin the direct lobbying of politicians and senior educational officials. Alongside this work, we are developing new relationships with similar organisations in ROI, which have shown great interest in our virtual reality technology and teaching assistant certifications. We plan to gather comparison data for each jurisdiction to illustrate gaps and inadequacies of NI's legislation and services (and vice versa).

This impressive progress has been achieved by both increasing staff numbers somewhat but also, very importantly, improving management and operational efficiencies. A new management/financial reporting system means that the activities reports from the different departments can be brought together and assessed every month in much less time than before, thus giving everyone freedom for more productive 'frontline' work. The system also has enabled our departmental heads to take more responsibility for planning and direct operational management. This enables Sara to avoid becoming a bottleneck to further development.

I cannot conclude without thanking the entire staff of Angel Eyes, all of our invaluable donors and supporters, and, of course, my fellow trustees, who are an enormous support to me in particular. Thank you all so very much.

Dr Brian Scott

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Chair, Angel Eyes NI

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Chief Executives Report for April 2023 - March 2024

As the CEO of Angel Eyes NI, I am delighted to present the Annual Report for the 2023-2024 financial year. This report encapsulates our collective efforts and achievements, detailing the significant impact we have made in supporting children with vision impairments and their families across Northern Ireland. Throughout this period, our team has worked diligently to provide essential services, secure crucial funding, and advocate for the rights and needs of children and young people with a vision impairment and their families.

I want to extend my thanks to the wonderful staff team and Board of Trustees along with our volunteers, partners, funders and donors. Their contributions and support make our work possible and enable us to create a more inclusive and supportive environment for children with vision impairments and their families.

Sara McCracken
CEO and Founder, Angel Eyes NI

Overview

This year, we focused on enhancing our operational efficiency, growing our reach, and expanding our impact. Our services have continued to grow to meet the needs of children and young people with a vision impairment and their families. We now offer Education, Family and Youth Services as well as having an Eye Clinician inhouse to provide medical input for families and our staff.

The following report provides a detailed account of our activities and achievements over the past year.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Achievements and performance Education Services

Our Education Service has made substantial strides this year in advocating for and supporting the educational needs of children with vision impairments and provided much needed school support to increase knowledge and understanding of supporting vision impairment within the education sector.

Key activities and achievements include:

- **Family Support:** The EqualEyes project provided critical support to 42 new families and continued to assist 107 existing families. This included personalised guidance on navigating the education system, securing appropriate accommodations, and advocating for necessary resources.
- **Young People Assistance:** The project supported 79 young people in accessing educational opportunities tailored to their needs, ensuring they have the tools and confidence to succeed.
- **Specialist Accommodation:** We submitted a detailed response to the Education Authority, advocating for the inclusion of specialist accommodations in schools to better equip students with vision impairments. This is a significant step towards inclusive education in Northern Ireland.
- **Collaborations:** Engaged in discussions with the Equality Commission regarding SEAG (Special Educational Needs Advice and Guidance) access arrangements for children with vision impairments, ensuring fair and equitable treatment in the education system.

Events/Training

- **Teen Residential:** Summer 2023. This event provided a unique opportunity for teenagers with vision impairments to build independence, socialise, and gain confidence in a supportive environment. Feedback from participants and their families has been overwhelmingly positive.
- **VR Training:** Delivered virtual reality (VR) training to 22 schools, enhancing teachers' ability to support children with vision impairments. This innovative approach has proven effective in helping educators understand the challenges faced by visually impaired students and adapt their teaching methods accordingly.
- **School Partnerships:** Worked closely with both mainstream and special schools to improve the educational experience for visually impaired students. This included information on how to adapt resources and incorporating assistive technologies to create a more inclusive learning environment.

Advocacy and Support

The Education Team have been instrumental in advocating for children with vision impairments:

- **Tribunal Success:** Successfully represented a family in a tribunal case, securing the necessary educational support for their child. This victory highlights the importance of legal advocacy in ensuring equal educational opportunities.
- **Inclusion Efforts:** Secured the inclusion of children with vision impairments in various school activities, promoting a more inclusive school culture.
- **Education Advocacy:** Provided ongoing support to numerous families dealing with in-school support issues and statementing, helping them navigate the complex education system and secure the best possible outcomes for their children.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Training and Workshops

- We delivered workshops to 20 CA's and 20 SNA's as part of an innovative collaboration with Féach to equip education staff with the necessary skills and knowledge to support students with vision impairments effectively.
- Special School Partnership: Engaged in partnerships with special schools, sharing our expertise and resources to enhance the educational experiences of pupils in special schools with vision impairments.

Summary

Our Education Services Team have made remarkable progress this year in supporting and advocating for the educational needs of children with vision impairments. The Education Service has successfully provided vital support to numerous families, empowered young people, and advocated for necessary changes within the educational system.

Through continuous advocacy, collaboration, and tailored support, we have significantly contributed to creating equal educational opportunities for children with vision impairments.

Family Support Services

Key Achievements

Supporting Families

Over the past year, Family Support Services has made significant strides in supporting families within our community. We have secured funding for the next 5 years to provide comprehensive family support throughout Northern Ireland.

We achieved a record high of supporting 112 new family referrals and continued providing ongoing support to 346 existing families. Our efforts were boosted by securing funding for the SpecialEyes project, which will commence in November 2023.

Financial Assistance

In response to the observed impact of the cost-of-living crisis on families, we proactively implemented a series of strategies to provide support to families in Northern Ireland with visually impaired children. Recognising the heightened financial pressures these families face, we prioritised identifying and addressing their specific needs.

We processed a total of 316 applications for financial assistance which included laptops which helped children in the education as well as social interactions. Additionally, we secured grants for food and fuel as well as funding to provide essential white goods through the Emergency Essentials funding scheme.

Our team expanded with new staff members, allowing us to extend our reach and enhance service delivery. We also conducted 6 home visits and hosted 8 family events, with a total attendance of 670 individuals. The inclusive Christmas Panto hosted at the Lisburn Arts centre was a highlight, with 487 attendees enjoying memorable show!

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

We have collaborated with Employers for Childcare to deliver financial workshops, addressing changes in Family Tax Credits and Universal Credit, ensuring families are well-informed and supported through these transitions.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Summary

This year, Family Support Services has significantly impacted our community by providing essential services including training and financial assistance. With the addition of our home visits service we are able to provide tailored support for our most vulnerable children and families.

Youth Services

Angel Eyes NI's Youth Service was established in August 2023 to engage with teens and young people with vision impairment to address their issues.

From focus groups we learned that they felt isolated and embarrassed of their vision impairment which was compounded by challenges such as not being able to drive and requiring assistive technology, leading to feelings of isolation and misunderstanding.

Angel Eyes NI has recruited a Youth Advocate to focus on the emotional well-being of these teens, to promote inclusion in school activities and to help develop meaningful strategies to overcome anxiety.

Key Achievements and Activities

One to One Support and Advocacy:

Registered 44 young people across Northern Ireland, providing them with ongoing support.

Accessible Activities:

Delivered six events, including:

Mental health support workshop

Two Bowling and Pizza nights

Employment rights session with Labour Relations Agency

Education rights workshop with Children's Law Centre

Participation in All Party Working Group and Youth Forum at Stormont

Peer Network Development:

Established closed Facebook and WhatsApp groups for young people (12 members) and parents (80 members) to facilitate communication and co-design events.

Young People Committee to co design project and discuss project goals and activities.

Resource Database:

We have developed a comprehensive database of services and supports, including grants for education, which will be available on our new website launching in July 2024.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Resource Database:

We have developed a comprehensive database of services and supports, including grants for education, which will be available on our new website launching in July 2024.

Stakeholder Engagement:

Engaged four young people in All Party Groups for Youth Participation and Mental Health, contributing to policy discussions and advocacy efforts.

Collaborated with the Children's Law Centre to present findings to the All Party Working Group for Mental Health.

The Youth Service has made significant progress in supporting visually impaired youth, emphasising the importance of independence and community engagement.

Clinical Services

Established in 2021 this service continues to support both parents and professionals around understanding the impact of visual impairment. Primarily this service, headed up by an eye clinician delivers training on eye conditions, understanding clinical information and working with the whole Angel Eyes NI team to develop training sessions that are effective and meaningful. The Clinician uses the Empatheyes Virtual Reality software to demonstrate and explain eye conditions.

Key Achievements:

Delivered 29 VR parent session for 83 family members

Delivered along with the Education Team 22 school sessions to over 250 education staff

Delivered 8 VR sessions for stakeholders and partners.

Developed school training resources.

Delivered VR Training sessions to Centre for Public Health as part of the Wellness Week at QUB.

Organisational Development

HR and Team Structure

- Welcomed HR consultants Beyond HR for recruitment and policy review.
- Created a new Senior Management Team
- Implemented regular one-on-one meetings for staff and introduced flexible working arrangements to support work-life balance.
- Conducted Live Well Work Well health checks, promoting staff well-being.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

IT and Cybersecurity

- Transitioned to a fully managed IT support service with Precept IT, enhancing data security and staff training.
- Implemented Microsoft 365 backup services and Bitdefender for robust cybersecurity measures.

Public Relations and Media Coverage

- As part of our strategy we have implemented a Communications Plan and as a result have seen a significant increase in the followers across all social media platforms.
- Secured significant media coverage on Good Morning Ulster, Radio 5 Live, and BBC World Health Service, raising awareness of our VR initiatives.
- Participated in international conferences and events, expanding our network and influence.
- Continued to issue a quarterly Ezine for families and stakeholders.

Conclusion

The past year has been marked by growth, resilience, and firm commitment to our mission. The achievements outlined in this report reflect the commitment of the team, the support of our partners, and the trust of the families and children we support. As we look ahead, we will focus on continuing to grow and refine our services to meet the needs of our families. Being cognisant of the current financial climate we will continue to seek out individual grants for our families in need and strive to secure sustainable funding. We will as always continue to keep the needs of children with vision impairments at the heart of everything we do.

Thank you to all our children, families, volunteers, partners and stakeholders for your continued support and engagement with Angel Eyes NI. With your support we are determined to continue to make a positive impact on the lives of children and families across Northern Ireland.

Angel Eyes NI Services

Strategic Report for the Year Ended 31 March 2024

Financial review

Income in the year was £371,903 and expenditure totalled £308,427 giving a surplus of £63,476. Total funds held at 31st March 2024 were £184,374. £45,951 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Designated reserves total £85,000 and Unrestricted reserves total £53,423 at the close of the period.

Policy on reserves

Angel Eyes NI Services maintains a prudent level of reserves to enable the organisation to manage financial risk and deliver on our commitments. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances, and have the time to adjust its strategy to meet these changing circumstances. Our reserves policy is set therefore to ensure that there is not disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure, while at the same time ensuring that reserves are no higher than necessary and not retained longer than required. This gives time in the event of a drop in funding, to seek alternative funds, restructure and cut costs whilst continuing to provide current services.

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure, personnel and overheads for a period equivalent to three months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board of Directors will review the appropriateness of the policy annually. At year ended 31st March 2024 free reserves available amounted to the equivalent of just over 2 months' annual expenditure.

The strategic report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

Our Vision is that every blind and partially sighted child and young person will have equal access to everything they need to flourish (in society).

Through engagement with blind and partially sighted children and their families, and stakeholders we will inform, empower, and educate to bring about change, build confidence, knowledge, and skills for families and professionals.

Our mission is to create a fully inclusive society for children and young people who are blind and partially sighted so they can achieve their dreams, aspirations and full potential.

Angel Eyes NI Services

Trustees' Report

The core values of Angel Eyes

Angel Eyes has grown in the past thirteen years and remained in touch with its core values which are at the heart of the organisation and form the basis for our strategic direction.

Our core values are:

- **Knowledge**

We empower families with information and skills to raise aspirations and make informed choices for their child.

- **Inclusion**

We work to identify and remove barriers to accessibility and inclusion and campaign for the rights of blind and partially sighted children.

- **Empathy and Understanding**

We have lived experience in our team which is at the heart of all the support we deliver to families and their child. We have travelled the same road and understand the highs and lows of bringing up a child with a visual impairment.

- **Creating Change**

We are passionate about creating innovative solutions, and where appropriate collaborating to overcome barriers to make a positive impact on the lives of blind and partially sighted children.

Welcome to our Strategic Plan 2023 - 2026

This document summarises the Angel Eyes NI strategy for 2023 - 2026. The strategy builds on the last three years' growth and achievements. In seeking to achieve our strategic priorities, it is very important to us that we continue to focus on our existing vision, mission and core values and maintain the Angel Eyes ethos which we believe reflects those values.

Our Strategic Objectives are:

1. All children and young people who are blind or partially sighted in Northern Ireland, will have equal access to education.
2. All families with a child who is blind or partially sighted in NI will have access to the services and support they require to bring up and support their child.
3. All children and young people who are blind or partially sighted in NI will have equal opportunity to accessible clubs and activities.
4. Angel Eyes will raise awareness of the needs of children and young people who are blind or partially sighted in NI by enabling them to have access to policy makers and legislators.
5. Angel Eyes will be recognised as an organisation that specialises in creating positive change for children and young people who are blind or partially sighted in NI, based on their needs and challenges.

Vision, Mission, and Core Values

Our Vision: All children and young people who are blind or partially sighted in Northern Ireland will have equal access to everything they need to flourish.

Our Mission: Through engagement with children and young people who are blind or partially sighted, their families, and relevant stakeholders, we will **Advocate, Educate, Navigate, and Innovate**, to bring about positive change and build confidence, knowledge, and skills.

Angel Eyes will contribute to the creation of a fully inclusive society for children and young people who are blind and partially sighted so they can achieve their dreams, aspirations, and full potential.

Angel Eyes NI Services

Trustees' Report

It is important to us to remain transparent in all our work, and we seek, therefore, to protect our independence by only accepting funding and investment from those organisations which are supportive of our aims and of how we operate.

Public benefit

Purpose 1: To provide or assist in the provision of facilities in the interests of social welfare which improve the conditions of life of blind and partially sighted children and young people and their families in Northern Ireland.

Benefit: The benefit which flows from this purpose is reduced stress, improved family life and individual wellbeing for the parents, carers and families of children and young people who are blind or partially sighted and increased ease of access and efficiency to supports and services for those children and young people so that they may reach their full potential resulting in alleviation of anxiety and stress.

How Benefit is evidenced: This will be demonstrated through use of a database held with details of parents, carers and their children which enables regular contact, feedback and surveys. It will be demonstrated through the use of evaluation forms with families. It is demonstrated through active collaboration and partnership working with statutory bodies, agencies and the voluntary sector.

Harm: This purpose does not lead to harm.

Public Element: The beneficiaries of this purpose are blind and partially sighted children and young people and their families and carers in Northern Ireland.

Private Benefit: Charity Trustees may include parents of blind or partially sighted children and young people and hence gain benefit in the same way as all other beneficiaries. This benefit is incidental and necessary to ensure the benefit is provided to all beneficiaries.

Purpose 2: To provide and assist in the provision of facilities in the interests of recreation and leisure time occupation of blind and partially sighted children and young people and their families in Northern Ireland.

Benefit The benefits which flow from this purpose are fully accessible holidays, recreational and educational activities with supports to enable increased participation of blind and partially sighted children and young people leading to improved family life, feelings of individual wellbeing and self-worth.

How Benefit is evidenced: This is demonstrated by feedback and records relating to organised events. It is demonstrated by the extension of recreation and leisure time opportunities available through collaboration with a range of partners within the voluntary sector.

Harm: This purpose does not lead to harm.

Public Element: The beneficiaries of this purpose are blind and partially sighted children and young people and their families and carers in Northern Ireland.

Private Benefit: Two of the Charity Trustees are parents of blind or partially sighted children and young people and hence gain benefit in the same way as all other beneficiaries. This benefit is incidental and necessary to ensure the benefit is provided to all beneficiaries.

The trustees confirm that they have complied with the requirements of section 3 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Angel Eyes NI Services

Trustees' Report

Structure, governance and management

Nature of governing document

Angel Eyes NI Services is a company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a Charity with the Charities Commission for NI. The organisation is run by a Board of skilled individuals including two parents of visually impaired children. They are passionate and dedicated individuals who meet on a quarterly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a staff team, led by the CEO who reports to the board. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities and are ratified on a yearly basis at the AGM.

In the year ended March 2024, Angel Eyes NI Services employs a Chief Executive, a full time and part time Education Advocate, two part-time Family Support Coordinators, a part time Eye Clinician and a part time administrator.

Recruitment and appointment of trustees

It is an underpinning requirement that members of the management board have commitment to and an understanding of the ethos, aims and values of Angel Eyes NI Services. Specific skills may be required and with this in mind, new board members are attracted by advertising on digital platforms and by word of mouth. The new potential member is then invited to attend the next board meeting to observe and will become a full board member if co-opted by the board at that time and then elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new board members. A training and induction programme is also put in place.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

The charity's activities expose it primarily to the financial risks of reduced funding from grant making bodies. Fundraising activities and donations are crucial to the charity's cash flow.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk

Angel Eyes NI Services

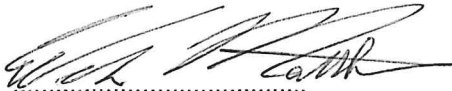
Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity regularly reviews funding sources to ensure sufficient cash flows are available for current projects.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Angel Eyes NI Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services

Independent Examiner's Report to the trustees of Angel Eyes NI Services

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 19 to 33 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed. The charity's gross income exceeded £100,000 and I am qualified to undertake the examination by being a qualified member of CIMA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the 2008 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Catherine McRory FCMA CGMA
Chartered Management Accountant
CIMA

Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
BT3 9JP

29 October 2024

Angel Eyes NI Services

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	107,138	259,166	366,304	274,402
Investment income	4	349	-	349	170
Other income	5	5,250	-	5,250	5,000
Total Income		<u>112,737</u>	<u>259,166</u>	<u>371,903</u>	<u>279,572</u>
Expenditure on:					
Raising funds	6	(1,074)	(10)	(1,084)	(195)
Charitable activities	7	(64,959)	(242,384)	(307,343)	(281,594)
Total Expenditure		<u>(66,033)</u>	<u>(242,394)</u>	<u>(308,427)</u>	<u>(281,789)</u>
Net income/(expenditure)		46,704	16,772	63,476	(2,217)
Transfers between funds		(6,075)	6,075	-	-
Net movement in funds		40,629	22,847	63,476	(2,217)
Reconciliation of funds					
Total funds brought forward		<u>97,795</u>	<u>23,103</u>	<u>120,898</u>	<u>123,114</u>
Total funds carried forward	15	<u>138,424</u>	<u>45,950</u>	<u>184,374</u>	<u>120,897</u>
			Unrestricted funds £	Restricted funds £	Total 2023 £
2023 Year		Note			
Income and Endowments from:					
Donations and legacies	3		31,602	242,800	274,402
Investment income	4		170	-	170
Other income	5		5,000	-	5,000
Total Income			<u>36,772</u>	<u>242,800</u>	<u>279,572</u>
Expenditure on:					
Raising funds	6		(195)	-	(195)
Charitable activities	7		(12,445)	(269,149)	(281,594)
Total Expenditure			<u>(12,640)</u>	<u>(269,149)</u>	<u>(281,789)</u>
Net income/(expenditure)			24,132	(26,349)	(2,217)
Transfers between funds			1,610	(1,610)	-
Net movement in funds			25,742	(27,959)	(2,217)
Reconciliation of funds					
Total funds brought forward			<u>72,053</u>	<u>51,061</u>	<u>123,114</u>
Total funds carried forward	15		<u>97,795</u>	<u>23,102</u>	<u>120,897</u>

Angel Eyes NI Services

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 and 2023 are shown in note 15.

Angel Eyes NI Services
(Registration number: NI633274)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	12	63,683	43,561
Cash at bank and in hand		<u>173,366</u>	<u>110,538</u>
		237,049	154,099
Creditors: Amounts falling due within one year	13	<u>(52,675)</u>	<u>(33,202)</u>
Net assets		<u>184,374</u>	<u>120,897</u>
Funds of the charity:			
Restricted funds			
		45,951	23,101
Unrestricted income funds			
Unrestricted funds		<u>138,423</u>	<u>97,797</u>
Total funds	15	<u>184,374</u>	<u>120,898</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 19 to 33 were approved by the trustees, and authorised for issue on 29 October 2024 and signed on their behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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.

Basis of preparation

Angel Eyes NI Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Donations and legacies;				
Donations from individuals	34,138	1,000	35,138	31,224
Gift aid reclaimed	-	-	-	378
Grants, including capital grants;				
Grants from other charities	<u>73,000</u>	<u>258,166</u>	<u>331,166</u>	<u>242,800</u>
	<u>107,138</u>	<u>259,166</u>	<u>366,304</u>	<u>274,402</u>

4 Investment income

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>349</u>	<u>349</u>	<u>170</u>

5 Other income

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Other Income	<u>5,250</u>	<u>5,250</u>	<u>5,000</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs	Total 2024	Note Total 2023
	£	£	£
Costs of generating donations and legacies	<u>1,084</u>	<u>1,084</u>	<u>195</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds £	Total 2024 £	Total 2023 £
		Designated £	General £			
Support for visually impaired children		-	10,361	60,056	70,417	73,457
Staff costs		8,602	42,302	182,194	233,098	204,117
Allocated support costs	8	-	2,659	134	2,793	2,100
Governance costs	8	-	1,035	-	1,035	1,920
		<u>8,602</u>	<u>56,357</u>	<u>242,384</u>	<u>307,343</u>	<u>281,594</u>

£48,943 (2023 - £37,481) of the above expenditure was attributable to unrestricted funds and £258,449 (2023 - £242,192) to restricted funds.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024 £	Total 2023 £
	General £		
Independent examiner fees			
Examination of the financial statements	1,035	1,035	1,920
	<u>1,035</u>	<u>1,035</u>	<u>1,920</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	196,137	176,015
Social security costs	17,476	16,276
Pension costs	7,862	7,282
Other staff costs	11,623	4,544
	<u>233,098</u>	<u>204,117</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Front Line staff	7	5
Management	1	1
	<u>8</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,035</u>	<u>1,920</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2024 £	2023 £
Trade debtors	63,275	41,880
Prepayments	-	1,681
Other debtors	408	-
	<u>63,683</u>	<u>43,561</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	629	8,027
Other taxation and social security	3,900	4,507
Other creditors	47,426	18,748
Accruals	720	1,920
	<u>52,675</u>	<u>33,202</u>

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,862 (2023 - £7,283).

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	56,506	112,737	(57,432)	(58,388)	53,423
<i>Designated</i>					
Unfunded Salary Reserve	37,063	-	(8,603)	(13,460)	15,000
Des Res Consultancy Costs	4,228	-	-	(4,228)	-
Redundancy Reserve	-	-	-	20,000	20,000
Running costs reserve	-	-	-	50,000	50,000
	<u>41,291</u>	<u>-</u>	<u>(8,603)</u>	<u>52,312</u>	<u>85,000</u>
Total Unrestricted funds	<u>97,797</u>	<u>112,737</u>	<u>(66,035)</u>	<u>(6,076)</u>	<u>138,423</u>
Restricted funds					
AENI Crisis Fund	-	1,250	-	-	1,250
Will Charitable Trust	1,873	-	(5,065)	3,192	-
Cash for Kids	-	3,000	(3,000)	-	-
Dept of Foreign Affairs - Share Ireland Civic Fund	-	8,324	(5,779)	-	2,545
Education Insight (TPT)	653	-	-	(653)	-
National Lottery - Equal Eyes	4,254	90,818	(88,053)	-	7,019
Eyedentity	2,826	36,264	(36,194)	-	2,896
HSF - VR	-	4,500	(4,472)	(28)	-
Hospital Saturday Fund	2,260	-	(2,260)	-	-
BBC CIN - InTune (Open Arts)	-	48	(117)	69	-
LFT _ CRM & Comms	1,790	4,480	(2,780)	-	3,490
Panto	211	2,350	(2,253)	-	308
Parent Support Worker (ARN Foundation)	-	-	(2,529)	2,529	-
Parents Conference	-	662	(184)	(478)	-
Residential 2023	9,234	-	(10,679)	1,445	-
SEE Project	-	44,992	(20,080)	-	24,912
SpecialEyes	-	47,015	(43,484)	-	3,531
Empatheyeyes	-	15,464	(15,464)	-	-
	<u>23,101</u>	<u>259,167</u>	<u>(242,393)</u>	<u>6,076</u>	<u>45,951</u>
Total restricted funds	<u>23,101</u>	<u>259,167</u>	<u>(242,393)</u>	<u>6,076</u>	<u>45,951</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Total funds	<u>120,898</u>	<u>371,904</u>	<u>(308,428)</u>	<u>-</u>	<u>184,374</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Arn Foundation - Family Support	-	30,000	(26,907)	(3,093)	-
Unrestricted Funds	<u>42,393</u>	<u>36,772</u>	<u>(10,769)</u>	<u>(11,890)</u>	<u>56,506</u>
	<u>42,393</u>	<u>66,772</u>	<u>(37,676)</u>	<u>(14,983)</u>	<u>56,506</u>
<i>Designated</i>					
Unfunded Salary Reserve	29,660	-	(1,870)	9,273	37,063
Des Res Consultancy Costs	-	-	-	4,228	4,228
	<u>29,660</u>	<u>-</u>	<u>(1,870)</u>	<u>13,501</u>	<u>41,291</u>
Total unrestricted funds	<u>72,053</u>	<u>66,772</u>	<u>(39,546)</u>	<u>(1,482)</u>	<u>97,797</u>
Restricted funds					
AREYES A4A	-	9,894	(9,918)	24	-
Will Charitable Trust	28,000	-	(26,127)	-	1,873
Education Insight (TPT)	-	21,552	(20,899)	-	653
National Lottery - Equal Eyes	1,378	83,962	(81,086)	-	4,254
Eyedentity	-	36,263	(33,437)	-	2,826
Halifax	4,533	-	(4,603)	70	-
Hospital Saturday Fund	-	10,000	(7,740)	-	2,260
BBC CIN - InTune (Open Arts)	-	10,516	(11,425)	909	-
LFT_ CRM & Comms	-	4,480	(2,690)	-	1,790
Belfast Association for the Blind	2,000	-	(2,000)	-	-
Panto	-	2,000	(1,789)	-	211
Residential 2023	-	9,984	(750)	-	9,234
National Lottery Community Fund (Visual Eyes)	15,150	1,155	(16,305)	-	-
Empatheyeyes	-	17,121	(17,121)	-	-
Liberty IT VR Project	-	4,550	(4,550)	-	-
Total restricted funds	<u>51,061</u>	<u>211,477</u>	<u>(240,440)</u>	<u>1,003</u>	<u>23,101</u>
Total funds	<u>123,114</u>	<u>278,249</u>	<u>(279,986)</u>	<u>(479)</u>	<u>120,898</u>

Angel Eyes NI Services

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Current assets	106,098	85,000	45,951	237,049
Current liabilities	<u>(52,675)</u>	<u>-</u>	<u>-</u>	<u>(52,675)</u>
Total net assets	<u>53,423</u>	<u>85,000</u>	<u>45,951</u>	<u>184,374</u>