

Company registration number:NI633274

Charityregistration number:NIC103126

Angel Eyes NI Services

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Baxterworld Limited
Chartered Management Accountants
Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
Co. Antrim
BT3 9JP

Angel Eyes NI Services

Trustees

Dr Brian Scott
Michelle Bateson
Mr Michael Cameron Johnston
Wilson Matthews
Mr Colin Higgins
Naomi Nixon
Shelagh Rosemary Rainey
Mr Brian John Wallace

Charity Registration Number

NIC103126

Company Registration Number

NI633274

The charity is incorporated in Northern Ireland.

Registered Office

Innovation Factory
Springfield Road
Belfast
BT12 7DG

Principal Office

Innovation Factory
Springfield Road
Belfast
BT12 7DG

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 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Chair's Report for Year Ending 31 March 2025

As Sara, our CEO, has reported, Angel Eyes has had another very successful year. The credit for this comes, firstly and very importantly, from our institutional and community donors. It is you who provide the funds that makes the charity possible. Secondly, I must acknowledge Sara and her trained, talented, and hard-working staff, who do the work on the ground every day.

One aspect of Angel Eyes activities that I think is particularly impressive is the work carried on beyond its specific remit. For example, caring for a visually impaired child costs more than for a sighted child. This is much more challenging for lower income parents, especially as inflation never stops. In response, we have been able to use some of our donations to set up a small fund to ease the burden. Kerrie and her team have also succeeded in getting vouchers from the utility companies, supermarkets, and specialised charities that give specific items such as fridges, beds, etc. I should also draw your attention to the extra care and support for the few families who are caring for a visually impaired, disabled child at the end of life.

Another important recent initiative beyond Angel Eyes remit is with Féach, a similar organisation operating in the Irish Republic. Together we have compared legislation, policies, and practices with respect to visually impaired children in both Irish jurisdictions. We have highlighted some excellent practices in one jurisdiction that can readily be emulated in the other part of the island. We are also able to spot gaps in policies and practices in either jurisdiction. Both Angel Eyes and Féach are now advocating and lobbying for improvements.

Yet another initiative, which actually came from the young person's we work with. They suggested we look into how QR codes might assist visually impaired young people. The first step has been to encourage cafes and restaurants to use QR codes that give clear, easy to read menus. Our staff are now encouraging local authorities all over Northern Ireland to promote the spread of these codes widely. The young people now think that QR codes can also provide maps of the layout of public buildings, business offices, etc. Wouldn't it be a great step forward if all buildings open to the public had such explanatory QR codes at the entrances! They would also be a great help to the whole community.

I must reiterate that none of this invaluable work would be possible without the continuing financial support of all our donors. So, on behalf of my fellow trustees, and of the entire staff, I wish to express my profound thanks to you all.

And I cannot conclude without also thanking the ongoing hard work and enthusiasm of our expert staff. Finally, too, on a personal note I am most grateful for the advice and support always given to me by my fellow trustees. Thank you all for another great year.



Dr Brian Scott
Chair, Angel Eyes NI

Angel Eyes NI Services
Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Chief Executives Report for April 2024 - March 2025

As CEO of Angel Eyes NI, I am proud to present our Annual Activities Report for 2024/25 a reflection of the passion, resilience, and strong commitment that defines our organisation.

This past year has seen both excellent progress and increasing challenges across the sector. In a climate where many charities have been forced to scale back or close entirely due to drastic reductions in government funding, Angel Eyes NI has not only sustained our services - we have grown them. We made the strategic decision not to rely on government funding, instead focusing on Trusts, Foundations, and community fundraising. This independence has given us the flexibility and focus to continue delivering high-quality and impactful support.

At the heart of everything we do are children and young people with vision impairment, and their families. Guided by their lived experiences, we've continued to expand and innovate, ensuring our work remains meaningful, impactful, and relevant. From immersive clinical training through Empathey VR to strengthened family support, education advocacy, and youth empowerment, every service we provide is shaped by the voices and needs of those we support.

This year we have also introduced our new Home Visit Service through the SpecialEyes Project, offering much-needed practical and emotional support directly to families. We know from our own data that only 29% of our children have access to a Disability or Sensory Social Worker, despite 50% having complex or additional needs. This shrinking of statutory services places immense pressure on families - many of whom are fighting just to secure basic respite support.

We have been consistently engaged in the ongoing SEND Reform process, led by Minister of Education Paul Girvan. While the direction of reform is still evolving, we remain concerned that, without ringfenced funding or increased provision for SEND, any positive outcomes will be limited. Our role is to continue gathering robust data which is an essential tool in advocating for our community and pushing for meaningful, evidence-based change. This work is just one of the many ways Angel Eyes NI is striving to influence long-term reform and help build a truly inclusive education system for all.

Some key highlights from the past year:

- Family Support Team: Reached over 250 families, hosted 18 inclusive events, and secured over£32,000 in direct grant support, ensuring families are supported at a time of financial need.
- Education Team: Driving systemic change in the education system, supported over 70 families, and secured vital improvements in Special Educational Needs (SEN) provision.
- Youth Services Team: Empowered 77 young people to grow in confidence, explore new opportunities, and become advocates for themselves and each other.
- Clinical Team: Delivered Empathey VR training to over 500 participants, raising awareness and improving understanding of vision impairment across schools, healthcare, and community settings.

Behind every number is a story, a child finding their voice, a family feeling heard, or a professional gaining a new understanding of vision impairment. These moments are the heartbeat of our work and keep us driving forward to create an inclusive community.

Angel Eyes NI Services
Strategic Report for the Year Ended 31 March 2025

We have also made our voice heard through key consultations, including:

- The Executive Office's draft Programme for Government 2024-2027, Our Plan: Doing What Matters Most
- The Department of Education's Free School Meals and Uniform Grant Consultation
- Department of Education - Accounting for Children with a Statement of Special Educational Needs: Changing the 'Supernumerary' Status
- Claire Sugden MLA - Consultation on Proposed Legislation to Address Age Discrimination in Goods, Facilities, and Services
- The Department for Communities' Fuel Poverty Strategy
- Carers NI's State of Caring Survey 2025

These responses reflect our continued commitment to influencing policy and ensuring that the needs of children with a vision impairment and their families are represented.

None of this would be possible without our incredible Angel Eyes NI team, who go above and beyond every day. To our funders, partners, and our dedicated Board of Trustees, led by Dr Brian Scott, thank you. Your support, belief, and guidance are the foundations on which we continue to grow.

As we look to the future, our mission remains to break down barriers, amplify voices, and ensure that every child and young person with vision impairment is empowered to thrive.

With thanks,



Sara McCracken
CEO, Angel Eyes NI

Achievements and Performance

Annual Summary 2024/25

Introduction

We are pleased to present the Angel Eyes NI Annual Activities Report for 2024/25. This report reflects the breadth and impact of our work over the past year, highlighting how we have supported, represented, and advocated for children and young people with vision impairment and their families across Northern Ireland.

This year, our team grew to 10 staff members, with the addition of two new staff. This expanded capacity has enabled us to deliver more targeted, practical, and impactful services. Our work continues to be driven by lived experience, co-design, and a commitment to addressing the challenges facing our community.

Throughout this report, you will find clear evidence of how we have responded to need, supported the rights of those we support, and invested in our own learning to remain a skilled and knowledgeable team. We hope this report demonstrates our ongoing commitment to ensuring children and young people with vision impairment receive the recognition, opportunity, and support they deserve.

Education Services

The team continue to advocate powerfully for young people with vision impairment in education settings, driving systemic change and parent empowerment.

- Supported over 70 families with one to one educational support and advice
 - Angel Eyes NI recommendations cited and included in a child's Statement of SEN
 - Supporting children and young people in Higher Education
- Representation at 75 key forums and committees
- Delivered CPD accredited VR training to 160 Education Professionals across mainstream and special, primary and post primary schools.
 - Launch of the Shared Education in Ireland Report in November in partnership with Féach at Parliament Buildings, Stormont

Clinical Services

Our Clinical Lead continues to lead in the delivery of our innovative Empathey VR experiences and CPD Accredited Training which is significantly raising awareness of the impact of a vision impairment.

Delivered immersive VR sessions to over 350 participants:

- 14 family sessions (99 participants)
- 6 school sessions (120 participants)
- Belfast Met training for Health and Social Care Students
- Training delivered to Education Authority QTVI service
- CPD training for Angel Eyes NI Volunteers
- Training delivered to SE Trust Paediatric AHP's
- Training delivered to Lisnagarvey Operatic Society

This service provides clinical information and advice for the Angel Eyes NI Team and continues to support parents in understanding their clinical reports and demonstrating ocular defects using Empathey Virtual Reality VI Simulator.

Testimonials:

- "It was brilliant! Really enjoyed the VR experience..." APH, Sperrinview Special School, Dungannon
- "Thank you for the outstanding training..." Principal of Ardnashee school and College

Family Services

The Family Services Team has in collaboration with other entities worked to provide emotional, practical, and financial support to families navigating vision impairment.

- Supported 250 families with emotional and practical support
- 18 events delivered to over 500 attendees
- Delivered 40 home visits across Northern Ireland
- Co-delivered VR training and presentations to Mencap, Disability Teams, Children's Centres, AHPs
- Collaborative work with Guide Dogs, Cahoots, and Disability Sports NI
- Presence at external events and advocacy spaces (e.g. Carers APG, VISCF, Children's Health Coalition)
- Hosted webinar with NCB regarding cost-of-living impact
- Hosted Queen's MSc placement

Family Services Impact:

- Stronger peer connections and increased confidence reported
- Tailored support via home visits
- Expanded accessible social opportunities across NI

Financial Support for Families:

- 255 grants secured totalling £32,276
- 229 free meals provided at events

Professional Development

CPD Training undertaken includes Baby Massage, TacPac, Sensory Play, Mental Health and First Aid.

Testimonials:

- "The member of the team is lovely... she showed me reflexology massage... His massage sent him off to sleep. We look forward to another visit soon." - Mum

Thank you to the Family Service Funders:

- EyeDentity Plus Project - Powell Foundation
- SpecialEyes - National Lottery Community Fund
- Cash for Kids - Summer Hunger 2024
- Belfast Association for the Blind & Belfast Harbour Commissioners - Pantomime 2024
- The ARN Foundation

Youth Services

The Youth Team has made huge strides in engaging and empowering young people with vision impairment through peer support, advocacy, and creative engagement.

- 77 young people engaged
- 41 one-to-one support sessions delivered
- 19 events and workshops, including a 3-day residential
- QR Code Accessibility Campaign launched in Derry City and Strabane District Council
- Representation at 42 forums and groups

Key Milestones:

- QR campaign expanded with councils and NaviLens
- Youth Advisory Group established
- Collaborated with organisations like Archery GB and Speakers for Schools
- Youth successes: employment, accessible work experience, NI Youth Assembly & Forum

Testimonials:

- "X has blossomed since Angel Eyes... His confidence has grown so much!" - Principal
- "It changed his path... he now wants to work with youth." - Parent
- "I got support to get a job and explore future opportunities." - Young person
- "Trying things I never thought possible, like go-karting." - Young person
- "I really enjoy the events... made a lot of friends and learned new skills." - Young person

Thank you to the Youth Service Funders:

- SEE Project - Ulster Garden Villages and Belfast Association for the Blind
- EqualEyes - National Lottery Community Fund
- Create and Motivate - RTE Toy Show Appeal
- Motivate - Halifax Foundation
- Youth Activities - Ulster Society for the Blind
- The ARN Foundation

Thank you to all our Amazing Community Fundraisers!

Big Thanks to the following amazing fundraisers!

- Annual Mournes Challenge: £4,180
- Donation from Talking Libraries: £6,000
- Barbour Nursery School fundraising cycle: £1,025
- Julie-Ann Bell Marathon: £1,169
- Jean Mullen Family fundraiser: £2,000

Communications:

- 4 Quarterly Ezine distributed to 3540 recipients
- Covers activities, operations, staff updates, and events

Conclusion

Angel Eyes NI has demonstrated significant impact across all service areas through innovation, co-design, and dedication to lived experience.

From strategic partnerships to frontline support, every aspect of our work continues to reflect our mission: ensuring that children and young people with vision impairment and their families receive the support, recognition, and empowerment they deserve.

Angel Eyes NI Services
Strategic Report for the Year Ended 31 March 2025

Financial review

Group Income in the year was £475,626 and group expenditure totalled £445,461 giving a group surplus of £30,165. £88,063 of the total funds are restricted and are not available for the general purposes of the group at the end of the reporting period. Group unrestricted and designated reserves totalled £127,227 at the close of the period.

Charity Income in the year was £415,563 and expenditure totalled £385,424 giving a surplus of £30,139. Total funds held at 31st March 2024 were £184,374. £88,064 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £126,449 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 to six 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 2025 free reserves available amounted to the equivalent of just over 3 months' annual expenditure.

The strategic report was approved by the trustees of the charity on 28 October 2025 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 and auditors' report of the charitable company for the year ended 31 March 2025.

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.

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 NI Services Trustees' Report

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.

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.

Angel Eyes NI Services Trustees' Report

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.

Structure, governance and management

Nature of governing document

Angel Eyes NI Services is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI633274) and registered as a charity with the Charities Commission for Northern Ireland, NIC103126.

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 2025, Angel Eyes NI Services employs 10 staff, including 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.

Organisational structure

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee.

Angel Eyes NI Services
Trustees' Report

Principal Risks and Uncertainties

Objectives and policies

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

Cash flow risk

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

Credit risk

The group's principal financial assets are bank balances and cash, trade and other receivables. The group'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 group has no significant concentration of credit risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group 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.

Going Concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support the group's beneficiaries.

Angel Eyes NI Services
Trustees' Report

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 applicable law and 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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group 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 parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 28 October 2025 and signed on its behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services
Independent Examiners's Report to the Members of Angel Eyes NI Services

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 17 to 31 .

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
For and on behalf of Baxterworld Ltd
Chartered Management Accountant (CIMA)
Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
Co. Antrim
BT3 9JP

28 October 2025

Angel Eyes NI Services

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	60,472	342,852	403,324
		-	-	-
Income from Trading Subsidiary	4	66,401	-	66,401
Investment income	5	451	-	451
Other income	6	5,450	-	5,450
		<hr/>		
Total income		132,774	342,852	475,626
Expenditure on:				
Raising funds	7	(747)	-	(747)
Costs of trading activities	4	(60,776)	-	(60,776)
Staff Costs	11	-	-	-
Charitable activities	8	(80,631)	(302,379)	(383,010)
Other expenditure			-	-
		<hr/>		
Total expenditure		(142,154)	(302,379)	(444,533)
Net income		(9,380)	40,473	31,093
Transfers between funds		(3,306)	3,306	-
		<hr/>		
Net movement in funds		(12,686)	43,779	31,093
Reconciliation of funds				
Total funds brought forward		138,423	45,951	184,374
		<hr/>		
Total funds carried forward	20	125,737	89,730	215,467
		<hr/>		
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	107,138	259,166	366,304
		-	-	-
Other trading activities		-	-	-
Investment income	5	349	-	349
Other income	6	5,250	-	5,250
		<hr/>		
Total income		112,737	259,166	371,903
		<hr/>		

Angel Eyes NI Services

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Expenditure on:				
Raising funds	7	(1,074)	(10)	(1,084)
Costs of trading activities	4	-	-	-
Staff Costs	11	-	-	-
Charitable activities	8	(64,959)	(242,384)	(307,343)
Other expenditure		-	-	-
		<hr/>		
Total expenditure		(66,033)	(242,394)	(308,427)
		<hr/>		
Net income		46,704	16,772	63,476
Transfers between funds		(6,075)	6,075	-
		<hr/>		
Net movement in funds		40,629	22,847	63,476
Reconciliation of funds				
Total funds brought forward		97,795	23,103	120,898
		<hr/>		
Total funds carried forward	20	138,424	45,950	184,374
		<hr/>		

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 & 2024 is shown in note 20.

Angel Eyes NI Services
(Registration number: NI633274)
Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	-	-
Current assets			
Debtors	16	26,128	63,683
Cash at bank and in hand		272,688	173,366
		<hr/>	<hr/>
		298,816	237,049
Creditors: Amounts falling due within one year	17	(83,349)	(52,675)
		<hr/>	<hr/>
Net current assets		215,467	184,374
		<hr/>	<hr/>
Net assets		215,467	184,374
		<hr/>	<hr/>
Funds of the group:			
Restricted income funds			
Restricted funds		89,730	45,951
Unrestricted income funds			
Unrestricted funds		125,737	138,423
Other reserves		-	-
		<hr/>	<hr/>
Total unrestricted funds		125,737	138,423
		<hr/>	<hr/>
Total funds	20	215,467	184,374
		<hr/>	<hr/>

For the financial year ending 31 March 2025 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 21 to 36 were approved by the trustees, and authorised for issue on 28 October 2025 and signed on their behalf by:



Wilson Matthews
Trustee

Angel Eyes NI Services
(Registration number: NI633274)
Balance Sheet at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	-	-
Current assets			
Debtors	16	69,718	63,683
Cash at bank and in hand		223,222	173,366
		292,940	237,049
Creditors: Amounts falling due within one year	17	(78,427)	(52,675)
Net current assets		214,513	184,374
Net assets		214,513	184,374
Funds of the charity:			
Restricted income funds			
Restricted funds		88,064	45,951
Unrestricted income funds			
Unrestricted funds		126,449	138,423
Total funds	20	214,513	184,374

For the financial year ending 31 March 2025 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 21 to 36 were approved by the trustees, and authorised for issue on 28 October 2025 and signed on their behalf by:



Wilson Matthews
Trustee

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 £10,000. These financial statements were authorised for issue by the trustees on 28 October 2025.

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.

Income from trading subsidiary

The trading subsidiary, Empatheyes Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

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.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus after tax for the financial year of £30,139.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-

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.

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 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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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 discretion in furtherance of the objectives of the group.

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group 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 group 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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and legacies;				
Donations from individuals	30,472	-	30,472	35,138
Grants, including capital grants;				
Grants from other charities	30,000	342,852	372,852	331,166
	60,472	342,852	403,324	366,304

4. Income from other trading

Registered address of Subsidiary:

Innovation Factory
Forthriver Business Park
385 Springfield Road
Belfast
BT12 7DG

Emaptheyes Ltd

	2025
	£
Trading income;	
Turnover	66,401
Cost of Sales	(14,239)
Staff Costs	(20,613)
Administrative expenses	(26,852)
Tax on profit/(loss)	(697)
	4,000
	955
Aggregate Share Capital and Reserves	955

5. Investment income

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Interest receivable on bank deposits	451	451	349

6. Other income

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Other Income	5,450	5,450	5,250

7. Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs	Total 2025 £	Total 2024
	£		£
Costs of generating donations and legacies	747	747	1,084
	747	747	1,084

8. Expenditure on charitable activities

Charity

		Unrestricted & Designated funds	Restricted funds	Total 2025	Total 2024
	Note	General £	£	£	£
Support for visually impaired children		12,741	77,872	90,613	70,417
Staff costs		64,197	226,012	290,209	233,098
Allocated support costs		2,156	162	2,318	2,793
Governance costs	9	1,537	-	1,537	1,035
		<u>80,631</u>	<u>304,046</u>	<u>384,677</u>	<u>307,343</u>

£79,094 (2024: £48,943) of the above expenditure was attributable to unrestricted funds and £304,046 (2024: £258,449) to restricted funds.

9. Analysis of governance and support costs

Governance costs

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	General £	£	£	£
Independent examiner fees				
Examination of the financial statements	1,537	-	1,537	1,035
	<u>1,537</u>	<u>-</u>	<u>1,537</u>	<u>1,035</u>

10. Trustees remuneration and

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

11. Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	241,275	196,137
Social security costs	21,792	17,476
Pension costs	12,404	7,862
Other staff costs	14,738	11,623
	290,209	233,098

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:

	2025	2024
	No	No
Front Line Staff	10	7
Management	2	1
	12	8

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

12. Independent examiner's

	2025	2024
	£	£
Examination of the financial statements	1,537	1,035
	1,537	1,035

13. Taxation

The group combines a charity and a trading subsidiary. The charity is a registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

14. Tangible fixed assets
Group

	Furniture and equipment	Total
	£	£
Cost		
At 1 April 2024	10,920	10,920
Additions	-	-
At 31 March 2025	10,920	10,920
Depreciation		
At 1 April 2024	7,280	7,280
Charge for the year	-	-
At 31 March 2025	10,920	10,920
Net book value		
At 31 March 2025	-	-
At 31 March 2024	-	3,640

Charity

	Furniture and equipment	Total
	£	£
Cost		
At 1 April 2024		-
Additions		-
At 31 March 2025	-	-
Depreciation		
At 1 April 2024		-
Charge for the year		-
At 31 March 2025	-	-
Net book value		
At 31 March 2025	-	-
At 31 March 2024	-	-

15. Investments

	Subsidiary Undertaking
	Shares
	£
Cost	
At 31st March 2024 and 31st March 2025	169
Carrying amount	
At 31st March 2025	169
At 31st March 2024	169

15.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Empatheytes Limited	NI667819	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Empatheytes Limited	31st March 2025	955	26

16. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	25,720	63,275	69,310	63,275
Prepayments	-	-	-	-
Other debtors	408	408	408	408
	26,128	63,683	69,718	63,683

Group debtors includes £Nil (2024: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2024: £Nil) receivable after more than one year.

17. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	3,969	629	678	629
Trading subsidiary corporation tax payable	697	-	-	-
Other taxation and social security	4,262	3,900	4,997	3,900
Other creditors	5,136	47,426	5,135	3,270
Accruals	15,051	720	13,383	720
Deferred income	54,234	-	54,234	44,156
	83,349	52,675	78,427	52,675

18. 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 £12,405 (2023 - £7,862).

19. Analysis of Net Assets Group

	Unrestricted funds			Total funds 2025	Total funds 2024
	Designated Funds 2025	General funds 2025	Restricted funds 2025		
	At 1 April 2024	85,000	53,423		
Net Incoming/(outgoing) resources	(3,772)	(5,609)	40,473	31,092	63,476
Transfer between funds	23,772	(27,078)	3,306	-	-
At 31 March 2025	105,000	20,735	89,730	215,465	184,374

Charity

	Unrestricted funds			Total funds 2025	Total funds 2024
	Designated 2025	General 2025	Restricted 2025		
	At 1 April 2024	85,000	53,423		
Net Incoming/(outgoing) resources	(3,772)	(4,893)	38,804	30,139	63,476
Transfer between funds	23,772	(27,078)	3,306	-	-
At 31 March 2025	105,000	21,452	88,061	214,513	184,374

20. Funds Group

	Balance at 1 April 2024	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted income	53,423	66,373	(77,605)	(27,078)	15,111
Empatheyes	-	66,401	(60,777)	-	5,624
	53,423	132,774	(138,382)	(27,078)	20,735
<i>Designated</i>					
Redundancy Fund	20,000	-	-	-	20,000
Running cost Reserve	50,000	-	-	15,000	65,000
Unfunded Salary Reserve	15,000	-	(3,772)	8,772	20,000
	85,000	-	(3,772)	23,772	105,000
Total unrestricted funds	138,423	132,774	(142,155)	(3,306)	125,735
<i>Restricted funds</i>					
AENI Crisis Fund	1,250	1,025	(1,223)	-	1,052
Awards for All - Financial Advice &	-	-	-	-	-
Cash for Kids Summer Hunger	-	2,470	(2,478)	8	-
Dept of Foreign Affairs - Shared	2,546	-	(4,107)	1,561	-
Island Civic Society Fund	-	30,364	(10,648)	-	19,715
Dept of Foreign Affairs - Shared	-	30,364	(10,648)	-	19,715
Island Civic Society Fund 2025	-	-	-	-	-
National Lottery Equal Eyes	7,019	87,981	(87,975)	-	7,025
Muller Trust Eye Learn	-	58,000	(30,442)	-	27,558
Community Foundation Eyedentity	2,896	-	(2,896)	-	-
The Powell Foundation Eyedentity	-	29,590	(27,583)	-	2,007
Gardiniers Trust for the Blind	-	574	(574)	-	-
HSF Eyelearn VR	-	-	-	-	-
LFT - CRM & Comms	3,490	-	(5,228)	1,737	-
Halifax - Motivates	-	8,704	(7,687)	-	1,017
Panto	308	5,314	(5,622)	-	-
PHA Slippage	-	9,940	-	-	9,940
RTE Create & Motivate	-	7,390	(3,253)	-	4,137
Belfast Association for Blind SEE Project	24,912	15,000	(30,562)	-	9,350
National Lottery SpecialEyes	3,530	85,501	(81,843)	-	7,189
USPEDB	-	1,000	(262)	-	738
	45,951	342,852	(302,379)	3,306	89,730
Total funds	184,374	475,626	(444,534)	-	215,465

Charity

	Balance at 1 April 2024	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted income	53,423	66,373	(71,267)	(27,078)	21,450
Empatheyes	-	6,337	(6,337)	-	-
	<u>53,423</u>	<u>72,710</u>	<u>(77,604)</u>	<u>(27,078)</u>	<u>21,450</u>
<i>Designated</i>					
Redundancy Fund	20,000	-	-	-	20,000
Running cost Reserve	50,000	-	-	15,000	65,000
Unfunded Salary Reserve	15,000	-	(3,772)	8,772	20,000
	<u>85,000</u>	<u>-</u>	<u>(3,772)</u>	<u>23,772</u>	<u>105,000</u>
Total unrestricted funds	<u>138,423</u>	<u>72,710</u>	<u>(81,377)</u>	<u>(3,306)</u>	<u>126,450</u>
<i>Restricted funds</i>					
AENI Crisis Fund	1,250	1,025	(1,223)	-	1,052
Awards for All - Financial Advice & Cash for Kids Summer Hunger	-	-	-	-	-
Dept of Foreign Affairs - Shared	-	2,470	(2,478)	8	-
Dept of Foreign Affairs - Shared	2,546	-	(4,107)	1,561	-
Dept of Foreign Affairs - Shared	-	30,364	(12,315)	-	18,048
National Lottery Equal Eyes	7,019	87,981	(87,975)	-	7,025
Muller Trust Eye Learn	-	58,000	(30,442)	-	27,558
Community Foundation Eyedentity	2,896	-	(2,896)	-	-
The Powell Foundation Eyedentity	-	29,590	(27,583)	-	2,007
Gardiners Trust for the Blind	-	574	(574)	-	-
HSF Eyelearn VR	-	-	-	-	-
LFT - CRM & Comms	3,490	-	(5,228)	1,737	-
Halifax - Motivates	-	8,704	(7,687)	-	1,017
Panto	308	5,314	(5,622)	-	-
PHA Slippage	-	9,940	-	-	9,940
RTE Create & Motivate	-	7,390	(3,253)	-	4,137
Belfast Association for Blind SEE	24,912	15,000	(30,562)	-	9,350
National Lottery SpecialEyes	3,530	85,501	(81,843)	-	7,189
USPEDB	-	1,000	(262)	-	738
	<u>45,951</u>	<u>342,852</u>	<u>(304,046)</u>	<u>3,306</u>	<u>88,063</u>
Total funds	<u>184,374</u>	<u>415,563</u>	<u>(385,423)</u>	<u>-</u>	<u>214,513</u>

Group

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted income	56,506	112,737	(57,432)	(58,388)	53,423
	<u>56,506</u>	<u>112,737</u>	<u>(57,432)</u>	<u>(58,388)</u>	<u>53,423</u>
<i>Designated</i>					
Des Res Consultancy Costs	4,228	-	-	(4,228)	-
Redundancy Fund	-	-	-	20,000	20,000
Running cost Reserve	-	-	-	50,000	50,000
Unfunded Salary Reserve	37,063	-	(8,603)	(13,460)	15,000
	<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

BBC CIN - In Tune (Open Arts)	48	(117)	69	-
AENI Crisis Fund	-	1,250	-	1,250
Belfast Association for Blind SEE	-	44,992	(20,080)	24,912
Will Charitable Trust	1,873	-	(5,065)	3,192
Education Insight - TPT	653	-	(653)	-
Dept of Foreign Affairs - Shared	-	8,324	(5,779)	2,545
Island Civic Society Fund	-	-	-	-
National Lottery Equal Eyes	4,254	90,818	(88,053)	7,019
Cash for Kids	-	3,000	(3,000)	-
Community Foundation Eyedentity	2,826	36,264	(36,194)	2,896
LFT - CRM & Comms	1,790	4,480	(2,780)	3,490
National Lottery SpecialEyes	-	47,015	(43,484)	3,531
Hospital Saturday Fund	2,260	-	(2,260)	-
Empatheyes	-	15,464	(15,464)	-
Residential 2023	9,234	-	(10,679)	1,445
HSF - VR	-	4,500	(4,472)	(28)
Panto	211	2,350	(2,253)	308
Parent Support Worker (ARN)	-	-	(2,529)	2,529
Parents Conference	-	662	(184)	(478)
	23,101	259,167	(242,393)	6,076
	120,898	371,904	(308,428)	-

Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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Unrestricted funds

General

Unrestricted income	56,506	112,737	(57,432)	(58,388)	53,423
	-	-	-	-	-
	56,506	112,737	(57,432)	(58,388)	53,423

Designated

Des Res Consultancy Costs	4,228	-	-	(4,228)	-
Redundancy Fund	-	-	-	20,000	20,000
Running cost Reserve	-	-	-	50,000	50,000
Unfunded Salary Reserve	37,063	-	(8,603)	(13,460)	15,000
	41,291	-	(8,603)	52,312	85,000
Total unrestricted funds	97,797	112,737	(66,035)	(6,076)	138,423

Restricted funds

BBC CIN - In Tune (Open Arts)	48	(117)	69	-
AENI Crisis Fund	-	1,250	-	1,250
Belfast Association for Blind SEE	-	44,992	(20,080)	24,912
Will Charitable Trust	1,873	-	(5,065)	3,192
Education Insight - TPT	653	-	(653)	-
Dept of Foreign Affairs - Shared	-	8,324	(5,779)	2,545
National Lottery Equal Eyes	4,254	90,818	(88,053)	7,019
Cash for Kids	-	3,000	(3,000)	-
Community Foundation Eyedentity	2,826	36,264	(36,194)	2,896
LFT - CRM & Comms	1,790	4,480	(2,780)	3,490
National Lottery SpecialEyes	-	47,015	(43,484)	3,531
Hospital Saturday Fund	2,260	-	(2,260)	-
Empatheyes	-	15,464	(15,464)	-
Residential 2023	9,234	-	(10,679)	1,445
HSF - VR	-	4,500	(4,472)	(28)
Panto	211	2,350	(2,253)	308
Parent Support Worker (ARN)	-	-	(2,529)	2,529
Parents Conference	-	662	(184)	(478)
	23,101	259,167	(242,393)	6,076
	120,898	371,904	(308,428)	-

Total funds	120,898	371,904	(308,428)	-	184,374
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21. Analysis of net assets between Group

	Unrestricted funds	Restricted funds	Total funds at 31 March 2025
	General £	£	£
Tangible fixed assets	-	-	-
Current assets	209,086	89,730	298,816
Current liabilities	(83,349)	-	(83,349)
Total net assets	125,737	89,730	215,467

Charity

	Unrestricted funds	Restricted funds	Total funds at 31 March 2025
	General £	£	£
Tangible fixed assets	-	-	-
Current assets	204,877	88,063	292,940
Current liabilities	(78,428)	-	(78,428)
Total net assets	126,449	88,063	214,512