

**THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND
STRABISMUS ASSOCIATION**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Anthony Vivian Peter Tiffin Anna Horwood Robert Taylor Michael Clarke
Charity registered number	1172621
Principal office	Po Box 598 Stockton On Tees TS20 1WY
Accountants	Armstrong Watson Audit Limited Chartered Accountants York House Northallerton North Yorkshire DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2020. The trustees have adopted the provisions of the 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).

Structure, Governance and Management Governing document

The charity is controlled by its governing constitution and is a charitable incorporated organisation (ICO). It was entered on the Register of Charities on 18th April 2017 and its registered charity number is 1172621.

BIPOSA is committed to equality and diversity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees hold a modest reserve to ensure that it can meet its stated objectives.

The Trustees have reviewed the risks to which the Charity is exposed and have ensured appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Aims

The objectives of BIPOSA are for the public benefit to: advance education in the subject of eye conditions and diseases in children and in people with ocular motility problems (strabismus); and the preservation and protection of public health specifically relating to eye conditions and diseases in children and in people with ocular motility problems (strabismus)

Regarding its benefit requirement for the public. BIPOSA is the UK and Ireland's leading education and learning body for paediatric ophthalmology and strabismus.

To encourage research and advance education the charity made two awards to enable trainee doctors to undertake post-surgical training fellowships overseas at world renowned ophthalmic paediatric centres. The fellowship experience provides exposure to all subspecialties within paediatric ophthalmology and strabismus (both paediatric and adult) and will enable the fellows to develop new skills, knowledge and experiences that will benefit patients and protect public health.

In early March 2020, the Trustees acknowledged the uncertainty of holding conferences and seminars due to coronavirus, however, felt this would not adversely affect the Charity in the short term. BIPOSA had arranged a scientific meeting in Bristol however due to coronavirus the meeting was been postponed to 2022. The trustees are grateful to the venues for agreeing to postpone without financial penalty at this uncertain time.

In the light of the ongoing pandemic the trustees and Executive have arranged a series of online lectures (webinars). The charity has made these freely available to members and other health practitioners to advance education and provide a platform for continued development of best practice.

Work has also continued with the development of the website for the benefit of both members and for the public. The Society has continued with its funding of the development of a strabismus surgery audit tool.

Finances & Reserves

The attached financial statements show the current state of the finances, which the Trustees consider to be sound. The sources of income are sponsorship by trade companies, membership fees and meeting registration fees. The charity does not fundraise from the public. The Charity's bankers are the HSBC Bank.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees regularly review the level of reserves held against expected expenditure. The current level of reserves allows the charity to operate in line with meeting its objectives.

The Trustees have reviewed and approved this report.



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On behalf of the Board of Trustees
P TIFFIN - TREASURER

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent examiner's report to the Trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Simon Turner

Armstrong Watson Audit Limited
Northallerton

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Charitable activities:				
Membership subscriptions		10,700	10,700	11,650
Conference income		-	-	128,654
Total income		10,700	10,700	140,304
Expenditure on:				
Conference Expenses		2,131	2,131	111,919
Educational Prizes		-	-	2,200
Grants to Institutions		4,000	4,000	9,500
Insurance		-	-	1,187
Office & Administration Costs		4,385	4,385	2,631
Bank Charges		-	-	877
Website and medal Costs		550	550	185
Research costs		-	-	10,200
Accountancy		1,110	1,110	1,105
Total expenditure		12,176	12,176	139,804
Net movement in funds		(1,476)	(1,476)	500
Reconciliation of funds:				
Total funds brought forward		96,856	96,856	96,356
Net movement in funds		(1,476)	(1,476)	500
Total funds carried forward		95,380	95,380	96,856

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 form part of these financial statements.

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Debtors	3	10,000	10,000
Cash at bank and paypal account		86,490	87,966
		<u>96,490</u>	<u>97,966</u>
Creditors: amounts falling due within one year	4	(1,110)	(1,110)
Net current assets		<u>95,380</u>	<u>96,856</u>
Total assets less current liabilities		<u>95,380</u>	<u>96,856</u>
Total net assets		<u>95,380</u>	<u>96,856</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		95,380	96,856
Total funds		<u>95,380</u>	<u>96,856</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Peter Tiffin
Treasurer



The notes on pages 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

Accounting Convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income represents members' subscriptions, meeting income and other income receivable during the year.

Going concern

The Board of Trustees has assessed the historic financial performance of the Charity and future plans. This includes consideration of the impact of COVID 19 and the adverse impact this may have on incoming resources such as meeting income. Given the charity has limited committed obligations for the period to at least twelve months after the date of the approval of these accounts, and significant cash holdings that it could utilise at short notice that is more likely than not to exceed any obligation, the Trustees are satisfied from this review that the charity remains a going concern. The financial statements have been prepared on that basis accordingly.

2. Donations and appeal receipts

There were no major contributions made during the year.

3. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>