

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

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 2022

**Trustees** Anthony Vivian  
Anna Horwood  
Robert Taylor, Chairman  
Tina Kipioti  
Christopher Lloyd (appointed 25 July 2022)

**Charity registered number** 1172621

**Principal office** Armstrong Watson LLP  
York House  
Thornfield Business Park  
Northallerton  
North Yorkshire  
DL6 2XQ

**Accountants** Armstrong Watson Audit Limited  
Chartered Accountants  
York House  
Thornfield Business Park  
Northallerton  
North Yorkshire  
DL6 2XQ

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees of The British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the period ended 31st December 2022. 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 2019).

**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.

The Trustees acknowledge that the coronavirus pandemic did affect the Charity in the short term.

The Trustees are mindful that one of its objectives is to promote education for the public benefit. BIPOSA organized its first face to face conference since the pandemic. This was held in Bristol from 26th – 28th September 2022. The meeting did make a small loss (covered by reserves) due to rising costs since the pandemic and inflation. The meeting was attended by 328 people over the three days. To encourage research and advance education the Trustees made several awards to enable trainee doctors, medical students, trainee orthoptists and junior researchers to attend the meeting to present their research to a national audience.

Following the success of the online lectures (webinars), the charity has continued to host these webinars once every two months. The charity has made these online lectures freely available to members and other health practitioners to advance their education and provide a platform for the continued development of their best practice.

The Charity provided a £10,000 fellowship grant to Dr Andrew Malem from Cambridge to undertake a one-year fellowship at the Sick Kids Hospital in Toronto. The BIPOSA David Laws Fellowship is to enable early career orthoptists and ophthalmologists, based in the UK or Ireland, to undertake further training in Paediatric Ophthalmology and/or Strabismus. The award will assist the David Laws BIPOSA Fellow, for the subsequent benefit of Paediatric Ophthalmology or Orthoptics in the UK or Ireland, to study, research or acquire special skills, knowledge, or experience to benefit the public.

Work has also continued with the development of the website for the benefit of both members and for the public.

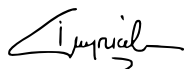
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**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.

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  
Miss T Kipioti  
Honorary Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 2022.

**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 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Charitable activities:				
Membership subscriptions		14,860	14,860	12,556
Conference income		99,354	99,354	8,662
<b>Total income</b>		<b>114,214</b>	<b>114,214</b>	<b>21,218</b>
<b>Expenditure on:</b>				
Conference Expenses		114,916	114,916	4,000
Educational Prizes		1,951	1,951	1,000
Grants to Institutions		10,000	10,000	-
Insurance		1,123	1,123	-
Office & Administration Costs		2,816	2,816	3,250
Bank Charges		1,305	1,305	-
Website and medal Costs		3,633	3,633	4,937
Accountancy		1,110	1,110	1,110
<b>Total expenditure</b>		<b>136,854</b>	<b>136,854</b>	<b>14,297</b>
<b>Net movement in funds</b>		<b>(22,640)</b>	<b>(22,640)</b>	<b>6,921</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		102,301	102,301	95,380
Net movement in funds		(22,640)	(22,640)	6,921
<b>Total funds carried forward</b>		<b>79,661</b>	<b>79,661</b>	<b>102,301</b>

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 2022**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	3	3,714	10,000
Cash at bank and paypal account		77,057	93,411
		<u>80,771</u>	<u>103,411</u>
Creditors: amounts falling due within one year	4	(1,110)	(1,110)
<b>Net current assets</b>		<u>79,661</u>	<u>102,301</u>
<b>Total assets less current liabilities</b>		<u>79,661</u>	<u>102,301</u>
<b>Total net assets</b>		<u>79,661</u>	<u>102,301</u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		79,661	102,301
<b>Total funds</b>		<u>79,661</u>	<u>102,301</u>

The financial statements were approved and authorised for issue by the Trustees on 30th June 2023 and signed on their behalf by:



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



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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. 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

	2022 £	2021 £
<b>Due within one year</b>		
Prepayments and accrued income	3,714	10,000
	<u>3,714</u>	<u>10,000</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	1,110	1,110
	<u>1,110</u>	<u>1,110</u>