

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

UNAUDITED

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ArmstrongWatson[®]

Accountants, Business & Financial Advisers

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

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 2024

Trustees	Anthony Vivian Anna Horwood Robert Taylor, Chairman Tina Kipioti Christopher Lloyd
Charity registered number	1172621
Principal office	Armstrong Watson LLP York House Thornfield Business Park Northallerton North Yorkshire DL6 2XQ
Accountants	Armstrong Watson LLP Chartered Accountants York House Thornfield Business Park Northallerton North Yorkshire DL6 2XQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees of the British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the year ended 31st December 2024. This report has been prepared in accordance with the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), as applied to charities preparing their accounts under 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 are responsible for identifying and assessing risks that may impact the charity and ensuring that appropriate controls are in place to mitigate fraud and error. To support its objectives, the Trustees maintain a modest reserve. The Trustees have conducted a thorough risk review and implemented measures to provide reasonable assurance against financial and operational risks.

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)

In fulfilling its public benefit requirement, BIPOSA serves as the leading education and learning body for paediatric ophthalmology and strabismus in the UK and Ireland.

BIPOSA's primary objective is to promote education for the public benefit. From October 2-4, 2024, BIPOSA hosted its annual conference at the Hilton Newcastle Gateshead, welcoming over 300 delegates over three days. The event was financially successful.

To support research and advance education, BIPOSA provided several awards to trainee doctors, medical students, trainee orthoptists, and junior researchers who attended the meeting and presented their research to a national audience. The Trustees remain committed to the charity's objective of promoting education for the public benefit, particularly for individuals under the age of 25. In line with this goal, the charity awarded travel grants to four exceptional Orthoptics students from the Universities of Liverpool, Glasgow, Sheffield and London, assisting their entry into the profession and fostering an interest in research within the field.

Building on the success of its online lectures (webinars), the Charity continues to host them every two months. BIPOSA offers these webinars free of charge to members and other healthcare practitioners, supporting their education and fostering the ongoing development of best practices in paediatric ophthalmology and strabismus.

BIPOSA awarded a £10,000 fellowship grant to Dr Elewys Hearne (Lightman) from Bristol Eye Hospital to support her one-year fellowship at Queensland University Hospital in Australia. The BIPOSA David Laws Fellowship aims to support early-career orthoptists and ophthalmologists based in the UK or Ireland in advancing their training in paediatric ophthalmology and/or strabismus. This award enables the David Laws BIPOSA Fellow to study, research, or gain specialised skills, knowledge, or experience that will contribute to the advancement of paediatric ophthalmology or orthoptics for public benefit in the UK or Ireland

In collaboration with The Child Health Research CIO Trust at the GOS Institute of Child Health, UCL (GOS ICH), BIPOSA is proud to introduce the Claud Worth Rising Star Lecture, an annual feature of the BIPOSA conference. This lecture aims to recognize, support, and inspire emerging leaders who are making a significant impact through research and evidence-based innovation in paediatric ophthalmology or child vision science. The award attracts a fee of £6,000 paid directly to the lecturer.

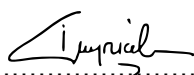
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
T Kipoti
Honorary Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

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: 06 June 2025

Helen Robinson

ACCA

Armstrong Watson LLP
Northallerton

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities:				
Membership Subscriptions		20,484	20,484	18,003
Conference Income		129,900	129,900	165,342
Claud Worth Rising Star		6,000	6,000	-
Total income		156,384	156,384	183,345
Expenditure on:				
Charitable activities:				
Conference Expenses		111,097	111,097	135,069
Educational Prizes		3,540	3,540	2,900
Grants to Institutions		10,000	10,000	10,202
Insurance		922	922	963
Office & Administration Costs		4,140	4,140	4,785
Bank Charges		1,730	1,730	1,209
Website and Medal Costs		1,651	1,651	1,536
Abstract Publishing		858	858	600
Accountancy		1,386	1,386	1,110
Medal Costs and Other charitable activities		5,571	5,571	2,946
Total expenditure		140,895	140,895	161,320
Net movement in funds		15,489	15,489	22,025
Reconciliation of funds:				
Total funds brought forward		101,686	101,686	79,661
Net movement in funds		15,489	15,489	22,025
Total funds carried forward		117,175	117,175	101,686

The Statement of Financial Activities includes all gains and losses recognised in the year.

During the year BIPOSA purchased 10 more Trimble medals and the costs are included in the Statement of Financial Activities under Medal Costs and Other Charitable Activities.

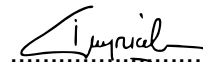
The notes on pages 7 form part of these financial statements.

THE BRITISH AND IRISH PAEDIATRIC OPHTHALMOLOGY AND STRABISMUS ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	3	15,398	300
Cash at bank and paypal account		103,073	102,496
		<u>118,471</u>	<u>102,796</u>
Creditors: amounts falling due within one year	4	(1,296)	(1,110)
Net current assets		<u>117,175</u>	<u>101,686</u>
Total assets less current liabilities		<u>117,175</u>	<u>101,686</u>
Total net assets		<u>117,175</u>	<u>101,686</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		117,175	101,686
Total funds		<u>117,175</u>	<u>101,686</u>

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



Tina Kipiotti

Treasurer

Date:

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	15,398	300
	<u>15,398</u>	<u>300</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	1,296	1,110
	<u>1,296</u>	<u>1,110</u>