

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

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**ArmstrongWatson<sup>®</sup>**

Accountants, Business & Financial Advisers

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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 2025

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

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees of the British and Irish Paediatric Ophthalmology and Strabismus Association (BIPOSA) present their annual report for the year ended 31st December 2025. 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 1-3, 2025, BIPOSA hosted its annual conference at the West Road Concert Hall in Cambridge, welcoming over 500 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 Mr Anthony Wilby ST7/TSC Paediatric Ophthalmology Swansea Hospital to support his one-year fellowship training in New Zealand. 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. Miss Ameenat Lola Solebo from UCL, Great Ormond Street Hospital, London was awarded the inaugural lecture and gave her presentation at the Cambridge Meeting.

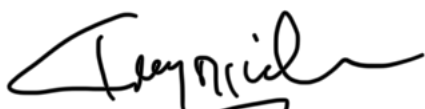
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2025

**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.



.....  
On behalf of the Board of Trustees  
T Kipoti  
Honorary Treasurer and Trustee

INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2025

**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 2025.

**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.

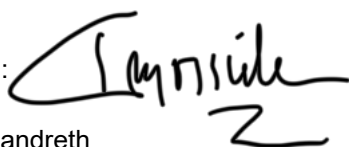
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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:



Mark Landreth

Dated:

24.4.2026

ACCA

Armstrong Watson LLP  
Northallerton

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Charitable activities:				
Membership Subscriptions		23,702	23,702	20,484
Conference Income		171,636	171,636	129,900
Claud Worth Rising Star		-	-	6,000
<b>Total income</b>		<b>195,338</b>	<b>195,338</b>	156,384
<b>Expenditure on:</b>				
Charitable activities:				
Conference Expenses		153,890	153,890	111,097
Educational Prizes		3,600	3,600	3,540
Grants to Institutions		16,000	16,000	10,000
Insurance		1,244	1,244	922
Office & Administration Costs		5,460	5,460	4,140
Bank Charges		2,455	2,455	1,730
Website, Webinar and Medal Costs		5,398	5,398	1,651
Abstract Publishing		1,224	1,224	858
Accountancy		1,394	1,394	1,386
Other charitable activities		2,958	2,958	5,571
<b>Total expenditure</b>		<b>193,623</b>	<b>193,623</b>	140,895
<b>Net movement in funds</b>		<b>1,715</b>	<b>1,715</b>	15,489
<b>Reconciliation of funds:</b>				
Total funds brought forward		117,175	117,175	101,686
Net movement in funds		1,715	1,715	15,489
<b>Total funds carried forward</b>		<b>118,890</b>	<b>118,890</b>	117,175

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.

**BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	3	5,720	15,398
Cash at bank and paypal account		114,570	103,073
		<u>120,290</u>	<u>118,471</u>
Creditors: amounts falling due within one year	4	(1,400)	(1,296)
<b>Net current assets</b>		<u>118,890</u>	<u>117,175</u>
<b>Total assets less current liabilities</b>		<u>118,890</u>	<u>117,175</u>
<b>Total net assets</b>		<u>118,890</u>	<u>117,175</u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		118,890	117,175
<b>Total funds</b>		<u>118,890</u>	<u>117,175</u>

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

Date:

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



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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

	2025 £	2024 £
<b>Due within one year</b>		
Prepayments and accrued income	5,720	15,398
	<u>5,720</u>	<u>15,398</u>

Prepayments relate to deposits paid in advance.

4. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	1,400	1,296
	<u>1,400</u>	<u>1,296</u>