

Report of the Trustees and  
Unaudited Financial Statements  
for the Period 11 September 2020 to 31 December 2021  
for  
UKISCRS

Dufton Kellner Limited  
Chartered Accountants  
Barnston House  
Beacon Lane  
Heswall  
Wirral  
Merseyside  
CH60 0EE

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for the Period 11 September 2020 to 31 December 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 11 September 2020 to 31 December 2021. The trustees have adopted the provisions of 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).

## **INCORPORATION**

The charitable company was incorporated on 11 September 2020.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

UKISCRS exists to:

- 1) Promote education and research in the field of cataract and refractive surgery and to advance and promote the study and practice of ophthalmology and research and the dissemination of the useful results thereof.
- 2) Promote experimental work in the field of cataract surgery, intraocular lens implantation and refractive surgery and the dissemination of results thereof.
- 3) Promote training in cataract and refractive surgery.
- 4) Communicate with its' members and wider ophthalmic community.

Founded in 1976, UKISCRS is one of the oldest implant societies in the world. UKISCRS has an active membership of over 400 doctors from the UK and Ireland as well as a number of international members. UKISCRS is at the forefront of promoting education and learning in cataract and refractive surgery. UKISCRS is a limited company by guarantee and is a non-profit making organisation. It is administered by the Council, which comprises the Trustees, the Officers and elected representatives from the membership.

### **Public benefit**

The trustees are meeting their public benefit requirement by ensuring the general public benefit directly from the work undertaken by the charity, detailed in its objectives.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the COVID period in 2020 & 2021 UKISCRS ran their education programme via a campaign of short webinars, dedicated to specific audiences: UKISOP (allied professions), YOP (young ophthalmologists) and UKISCRS (designed for consultants but not restricted to).

From April 2020 until October 2021 UKISCRS were at the forefront of digital education and this has been a great achievement. The largest registered audience was 375. The programme commenced on 9th April 2020 and continued on 23/04/20, 07/05/20, 21/07/20, 04/06/20, 18/06/20, 02/07/20, 16/07/20, 30/07/20. We took an August break and returned on 03/09/20, 01/10/20, 14/11/20 (special president plenary symposia), 03/12/20. Then into 2021 we started in February on 04/02/21, 04/03/21, 18/03/21, 01/04/21, 27/04/21, 24/05/21, 01/06/21, 14/06/21, 27/07/21, 16/09/21 & finally before returning to our in-person meeting we ran the last webinar on 05/10/21.

We then ran our first in-person meeting from 10th November to 12th November in a covid-safe environment attracting a total of 156 delegates. We colour coded all visitor badges to reflect 2m distance, 1 m distance or happy to shake hands. We provided hand gel and gloves for all delegates. We operated a digital programme - and did not have any printed materials to hand out. We have continued with a digital programme to work towards sustainability and carbon footprint. And this is an objective we wish to continue to strive towards.

In March 2022 we ran our rescheduled (from 2020) Cornea & Cataract Day which attracted a total of 66 registered delegates and 16 industry stands. As this was following the New Year spike in Covid cases, UKISCRS were pleased with the attendance and the meeting was successful.

## UKISCRS

### Report of the Trustees for the Period 11 September 2020 to 31 December 2021

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity was gifted £113,865 from UKISCRS, a former limited company (prior to obtaining charitable status).

Net income was £111,794 (loss of £2,129, excluding the gift) for the period. It must be noted however that there was a surplus on the C&C meeting which has been carried forward to next year, as the meeting took place in March 2022.

At the year end bank reserves amounted to £109,782.

##### **Reserves policy**

It is the policy of UKISCRS to have reserves to cover a failed annual meeting. This amounts to approx. £80,000.00.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution of a Charitable Incorporated Organisation, dated 11th September 2020.

##### **Recruitment and appointment of new trustees**

There shall be a minimum of three charity trustees and no maximum number who may be appointed. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee or charity trustees.

Charity trustees shall serve for a term of four years and shall be eligible thereafter to be re-elected for one further term of four years, subject to ratification at an AGM.

No one may be appointed as a charity trustee

(i) unless he is a member of the CIO, or

(ii) if he or she would automatically cease to hold office under the provisions of clause 16(1)(d).

(b) No one is entitled to act as a charity trustee until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

1191256 (England and Wales)

##### **Registered Charity number**

CE023014

##### **Registered office**

Little Badgemore  
Henley  
Oxfordshire  
RG9 4NR

##### **Trustees**

C O Peckar (appointed 11.9.20)  
Professor D J Spalton (appointed 11.9.20)  
Dr P Rosen (appointed 11.9.20)

UKISCRS

Report of the Trustees  
for the Period 11 September 2020 to 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Stuart Kellner FCA  
Dufton Kellner Limited  
Chartered Accountants  
Barnston House  
Beacon Lane  
Heswall  
Wirral  
Merseyside  
CH60 0EE

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

Dr P Rosen - Trustee

**Independent examiner's report to the trustees of UKISCRS ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 11 September 2020 to 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of \_ which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stuart Kellner FCA  
Dufton Kellner Limited  
Chartered Accountants  
Barnston House  
Beacon Lane  
Heswall  
Wirral  
Merseyside  
CH60 0EE

31 October 2022

UKISCRS

Statement of Financial Activities  
for the Period 11 September 2020 to 31 December 2021

	Notes	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		159,549
<b>Charitable activities</b>		
Annual meeting		124,880
Webinars		11,675
Investment income	2	3
<b>Total</b>		<u>296,107</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Annual meeting		107,956
Webinars		7,774
ESCRS membership fees		15,916
Other		<u>52,667</u>
<b>Total</b>		<u>184,313</u>
<b>NET INCOME</b>		111,794
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>111,794</u></u>

The notes form part of these financial statements

UKISCRS

Statement of Financial Position  
31 December 2021

	Notes	Unrestricted funds £
<b>FIXED ASSETS</b>		
Investments	5	1,092
<b>CURRENT ASSETS</b>		
Debtors	6	17,835
Cash at bank		109,783
		<hr/> 127,618
<b>CREDITORS</b>		
Amounts falling due within one year	7	(16,916)
		<hr/>
<b>NET CURRENT ASSETS</b>		110,702
		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		111,794
		<hr/>
<b>NET ASSETS</b>		111,794
		<hr/> <hr/>
<b>FUNDS</b>	8	
Unrestricted funds		111,794
		<hr/>
<b>TOTAL FUNDS</b>		111,794
		<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2022 and were signed on its behalf by:

P Rosen - Trustee

The notes form part of these financial statements



## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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, with the exception of investments which are included at market value.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. INVESTMENT INCOME

	£
Deposit account interest	3
	<u>          </u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2021.

### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2021.

**4. INDEPENDENT EXAMINERS REMUNERATION**

The independent examination fee is £3,000 plus VAT.

**5. FIXED ASSET INVESTMENTS**

The fixed asset investment represents a presidential jewel, which is shown at cost.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	17,580
Prepayments and accrued income	255
	<hr/>
	17,835
	<hr/>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Accruals and deferred income	16,916
	<hr/>

**8. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	111,794	111,794
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	111,794	111,794
	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	296,107	(184,313)	111,794
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	296,107	(184,313)	111,794
	<hr/>	<hr/>	<hr/>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2021.

Detailed Statement of Financial Activities  
for the Period 11 September 2020 to 31 December 2021

£

**INCOME AND ENDOWMENTS****Donations and legacies**

Gifts	113,865
Donations	551
Subscriptions	45,133
	<hr/>
	159,549

**Investment income**

Deposit account interest	3
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**Charitable activities**

Annual meeting	124,880
Webinars	11,675
	<hr/>
	136,555

<b>Total incoming resources</b>	296,107
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**EXPENDITURE****Charitable activities**

Annual meeting costs	107,956
Webinar costs	7,774
ESCRS membership fees	15,916
	<hr/>
	131,646

**Support costs****Finance**

Bank charges	165
Paypal fees	1,986
	<hr/>
	2,151

**Governance costs**

Insurance	469
Computer expenses	2,326
Accountancy fees	4,200
Legal & professional fees	5,700
Secretarial fees & expenses	37,821
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	50,516

Total resources expended	184,313
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<b>Net income</b>	<u><u>111,794</u></u>
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