

**REGISTERED COMPANY NUMBER: 1191256 (England and Wales)**  
**REGISTERED CHARITY NUMBER: CE023014**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
UKISCRS

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

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for the Year Ended 31 December 2023

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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 year ended 31 December 2023. 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).

## **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 consultant ophthalmologists, specialist doctors, training grade doctors and professions allied to ophthalmology 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 UK registered charity. It is administered by the Council, which comprises the Trustees, the Officers and elected representatives from the membership.

UKISCRS holds two meetings every year.

The first meeting of the year is named the Cornea & Cataract Day. It is a sub-speciality meeting which precedes the RCOphth annual meeting, to enable delegates & faculty to easily attend both meetings. The meeting has historically attracted 80 - 100 delegates across different grades, however 2023 saw this increase to 120 delegates. There is a faculty of 12-15 speakers and 16 industry exhibitors. It is a 1-day meeting.

The second annual meeting is the autumn Congress and is the main meeting of the Society. It is a 3-day meeting attracting young ophthalmologists who have their own dedicated Dry Lab and teaching sessions. We run a 1-day session, including hands-on learning, to professions allied to ophthalmology and a 2-day symposia aimed at trainee and consultant ophthalmologists. The sessions cover refractive, cataract and cornea and include debate, interactivity, panel discussions and peer-led education. The Congress has a poster display, a rapid-fire free paper session, a free-video session, and an expert video session. The meeting attracts approx. 200-300 delegates across all grades, 30 faculty and 32 industry exhibitors. We held the 2023 meeting in London where we invested in AV production and designed the programme to include more interaction and discussion. This proved very successful.

### **Council meetings**

UKISCRS hold a minimum of three council meetings per year in January, March or May and one in the Autumn which is when we also have the AGM (at the annual congress). Other council & committee meetings are arranged as required and delivered over Zoom.

### **Trustee meetings**

The Trustees meet face to face three times a year and at other times as required and delivered over Zoom. They receive refresher/update training in the role, function and obligations of being a Trustee of a UK Charity.

## **OBJECTIVES AND ACTIVITIES**

### **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**

Annual meeting 2023: 1st - 3rd November 2023

The annual meeting attracted 262 registered delegates and 34 exhibitor trade stands with over 100 representatives in attendance.

We reduced our carbon footprint by having a digital programme and using recyclable congress materials. The venue had a 'green' policy which worked in line with our ethos on sustainability. The programme covered education for our trainee grades, allied professions and consultant attendees. It was interactive and innovative with new tech introduced (LED wall) and SLIDO software for Q&A. The programme was voted 99% Very Good - Excellent by delegates.

C&C day 2023: 22nd May 2023

The C&C day this year was a huge success in terms of the highest number of registered delegates we have received to date. The average attendance has been approx. 80 delegates, but we achieved 125. The delegate evaluation delivered very positive feedback and marked the faculty lectures highly. The industry exhibition was sold out and the representatives were very happy with the value for money/ROI on this meeting.

Annual Congress 2024

We have a new venue for the November 2024 meeting in London, the Leonardo Royal London Tower Hotel. UKISCRS have traditionally held the annual congress in London every 5 years however we are working with a Registered Charity the 'Ridley Eye Foundation' to celebrate the birth of cataract surgery in London on 29th November. This meeting has attracted globally renowned names and leaders in the field of ophthalmology.

## **FINANCIAL REVIEW**

### **Financial position**

Net income was £16,799 (2022 £24,162).

At the year end bank reserves amounted to £173,533 (2022 £136,649).

### **Reserves policy**

It is the policy of UKISCRS to have reserves to cover a failed annual meeting. The reserve policy increased from £120,000.00 in January 2023 to £170,000.00 in May 2024.

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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

The UKISCRS constitution documents the procedure for recruitment and appointment of new trustees.

Professor David Spalton retired in November 2023 and was replaced by Professor Phillip Bloom. This appointment was advertised, interviewed and ratified in the 2022 report. Paul Rosen will retire in September 2026.

### **Management of the Society**

This is contracted out and the next tender process is Autumn 2024, with interviews to have been held and an appointment made by 31/12/24.

The Society currently contracts gmProjects Ltd. led by Gill Wood who provides the Association Management (AM) and Professional Conference Organisation (PCO) services for the Society.

An external strategic review is currently in place to enable the Society to benchmark its successes and to set goals for future objectives.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

1191256 (England and Wales)

### **Registered Charity number**

CE023014

### **Registered office**

Little Badgemore  
Henley  
Oxfordshire  
RG9 4NR

### **Trustees**

Professor D J Spalton (resigned 3.11.23)  
Dr P Rosen  
M Pande  
P Bloom (appointed 3.11.23)

### **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 16 October 2024 and signed on its behalf by:

UKISCRS

Report of the Trustees  
for the Year Ended 31 December 2023

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 year ended 31 December 2023.

**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**

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  
The Institute of Chartered Accountants in England and Wales

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

17 October 2024

UKISCRS

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		13,652	12,375
<b>Charitable activities</b>			
Annual meeting		192,101	129,948
Cornea & cataract day		28,962	36,816
Webinars		-	950
Young ophthalmologist programme training day			
		1,855	-
<b>Total</b>		<u>236,570</u>	<u>180,089</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Annual meeting		142,288	87,700
Cornea & cataract day		13,649	6,806
Webinars		-	2,275
ESCRS membership fees			
		10,814	19,307
Young ophthalmologist programme training day			
		1,765	-
Other		51,255	39,839
<b>Total</b>		<u>219,771</u>	<u>155,927</u>
<b>NET INCOME</b>		16,799	24,162
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		135,956	111,794
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>152,755</u></u>	<u><u>135,956</u></u>

The notes form part of these financial statements



UKISCRS

Statement of Financial Position

31 December 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1,092	1,092
<b>CURRENT ASSETS</b>			
Debtors	6	6,605	1,815
Cash at bank		173,533	136,649
		<hr/> 180,138	<hr/> 138,464
<b>CREDITORS</b>			
Amounts falling due within one year	7	(28,475)	(3,600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 151,663	<hr/> 134,864
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 152,755	<hr/> 135,956
<b>NET ASSETS</b>		<hr/> 152,755	<hr/> 135,956
<b>FUNDS</b>	8		
Unrestricted funds		<hr/> 152,755	<hr/> 135,956
<b>TOTAL FUNDS</b>		<hr/> 152,755	<hr/> 135,956

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

The notes form part of these financial statements

Statement of Financial Position - continued

31 December 2023

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 16 October 2024 and were signed on its behalf by:

P Rosen - Trustee

## **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. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	12,375
<b>Charitable activities</b>	
Annual meeting	129,948
Cornea & cataract day	36,816
Webinars	950
<b>Total</b>	<u>180,089</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Annual meeting	87,700
Cornea & cataract day	6,806
Webinars	2,275
ESCRS membership fees	
	19,307
Other	39,839
<b>Total</b>	<u>155,927</u>
<b>NET INCOME</b>	24,162
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	111,794
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>135,956</u></u>

**4. INDEPENDENT EXAMINERS REMUNERATION**

The independent examination fee is £3,100 plus VAT.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**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**

	31.12.23	31.12.22
	£	£
Trade debtors	5,470	1,815
Prepayments and accrued income	1,135	-
	<u>6,605</u>	<u>1,815</u>

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

	31.12.23	31.12.22
	£	£
Accruals and deferred income	28,475	3,600
	<u>28,475</u>	<u>3,600</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,956	15,664	151,620
Cornea & cataract day	-	1,135	1,135
	<u>135,956</u>	<u>16,799</u>	<u>152,755</u>
<b>TOTAL FUNDS</b>	<u>135,956</u>	<u>16,799</u>	<u>152,755</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	236,570	(220,906)	15,664
Cornea & cataract day	-	1,135	1,135
	<u>236,570</u>	<u>(219,771)</u>	<u>16,799</u>
<b>TOTAL FUNDS</b>	<u>236,570</u>	<u>(219,771)</u>	<u>16,799</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	111,794	24,162	135,956
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>111,794</u>	<u>24,162</u>	<u>135,956</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,089	(155,927)	24,162
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>180,089</u>	<u>(155,927)</u>	<u>24,162</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	111,794	39,826	151,620
Cornea & cataract day			
	<hr/>	<hr/>	<hr/>
	-	1,135	1,135
	<hr/>	<hr/>	<hr/>
	111,794	40,961	152,755
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>111,794</u>	<u>40,961</u>	<u>152,755</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	416,659	(376,833)	39,826
Cornea & cataract day			
	-	1,135	1,135
	<u>416,659</u>	<u>(375,698)</u>	<u>40,961</u>
<b>TOTAL FUNDS</b>	<u><u>416,659</u></u>	<u><u>(375,698)</u></u>	<u><u>40,961</u></u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	13,652	12,375
<b>Charitable activities</b>		
Annual meeting	192,101	130,203
Cornea & cataract day	28,962	36,561
Webinars	-	950
Young ophthalmologist programme training day	1,855	-
	<hr/> 222,918	<hr/> 167,714
<b>Total incoming resources</b>	236,570	180,089
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Annual meeting costs	142,288	87,700
Cornea & cataract meeting costs	13,649	6,806
Webinar costs	-	2,275
ESCRS membership fees	10,814	14,307
Donations	-	5,000
Young ophthalmologist programme training day	1,765	-
	<hr/> 168,516	<hr/> 116,088
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	259	80
Paypal fees	465	755
	<hr/> 724	<hr/> 835
<b>Governance costs</b>		
Insurance	514	514
Computer expenses	1,324	1,195
Accountancy fees	3,720	3,600
Legal & professional fees	431	-
Secretarial fees & expenses	36,298	33,695
Travel & accommodation	1,844	-
Consultancy fees	6,300	-
Bad debts	100	-
	<hr/> 50,531	<hr/> 39,004



UKISCRS

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
Total resources expended	219,771	155,927
<b>Net income</b>	<b>16,799</b>	<b>24,162</b>