

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
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 2024

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## UKISCRS

### Report of the Trustees for the Year Ended 31 December 2024

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 2024. 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 scientific/education meetings every year.

The first meeting of the year is named the Cornea & Cataract Day. It is a 1-day, sub-speciality meeting which usually precedes the RCOphth annual meeting, to enable delegates & faculty to easily attend both meetings.

The second annual meeting is the autumn Congress and is the main meeting of the Society. It is a 3-day meeting. There is a training day run by the UKISCRS YOP Programme principally dedicated to providing expert-lead training and development sessions for junior ophthalmologists, attendees numbers for 2024 were 91. UKISCRS also run a 1-day symposium, including hands-on learning, for professions allied to ophthalmology.

The 2-day main Congress symposia programme is aimed at trainee and consultant level ophthalmologists. The sessions cover refractive, cataract and cornea ophthalmology sub-specialities and include debates, interactivity, panel discussions and peer-led education. The Congress has a scientific poster display, a rapid-fire free paper session, a video session, and an expert video session. The meeting attracts approx. 200-300 delegates across all grades, 30 faculty and 32 industry exhibitors.

### **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.

### **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.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

Annual Meeting 2024: 28-29 November 2024

The annual meeting attracted 369 delegates and 23 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.

We held the 2024 meeting 28-29 November 2024 in London where we celebrated the 75th anniversary of the first IOL implantation which was performed by Sir Harold Ridley. His invention marked the beginning of modern ophthalmic surgery with the subsequent evolution of the IOL into the safe, and reliable implants used today. It also marked the beginning of a major change in the practice of ophthalmology to improve surgery. Autumn Congress costs were higher than in recent years due to investing in the cultivation of an invited speaker programme which included the Presidents of the Royal College of Ophthalmologists, the Irish College of Ophthalmology, BEAVRS, UKEGS and BOPPS. and an international faculty of esteemed speakers from across the world, the current Presidents of ESCRS, APACRS, ASCRS and the International Intraocular Implant Club. The Autumn Congress was held in conjunction with events and commemorations support by Registered Charity the 'Ridley Eye Foundation' to celebrate the birth of cataract surgery.

C&C day 2024: 4th March 2024

The C&C day this year was held separately from the Royal College of Ophthalmologists. It was a huge success in terms of the highest number of registered delegates we have received to date, 125. There was a faculty of 12-15 speakers plus in 2024 16 industry exhibitors. The delegate evaluation delivered very positive feedback and marked the faculty lectures highly.

## **FINANCIAL REVIEW**

### **Financial position**

Net income was £32,794 (2023 £16,799).

At the year end bank reserves amounted to £177,207 (2023 £173,533).

### **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.

## UKISCRS

### Report of the Trustees for the Year Ended 31 December 2024

## **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 November 2026.

### Management of the Society

This is contracted out. A tendering process was initiated in September 2024 to appoint a party with experience of association management and professional congress organisation to manage its activities under the direction of the UKISCRS President, Secretary, Treasurer and Council and responsible to the Board of Trustees, with effect from 1 April 2025.

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**

CE023014 (England and Wales)

### **Registered Charity number**

1191256

### **Registered office**

Flat 3, Windsor Palace  
St Helens Park Road  
Hastings  
East Sussex  
TN34 2EU

### **Trustees**

Dr P Rosen  
M Pande  
P Bloom

### **Independent Examiner**

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of UKISCRS for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20 October 2025 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 year ended 31 December 2024.

**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 member of the Institute of Chartered Accountants in England and Wales, 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  
The Institute of Chartered Accountants in England and Wales

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

21 October 2025

UKISCRS

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		22,624	13,652
<b>Charitable activities</b>			
Annual meeting		361,487	192,101
Cornea & cataract day		35,263	28,962
Webinars		500	-
Young ophthalmologist programme training day			
		975	1,855
Educational Bursary		4,800	-
<b>Total</b>		<u>425,649</u>	<u>236,570</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Annual meeting		294,688	142,288
Cornea & cataract day		23,618	13,649
Webinars		1,789	-
ESCRS membership fees			
		10,588	10,814
Young ophthalmologist programme training day			
		-	1,765
Other		62,172	51,255
<b>Total</b>		<u>392,855</u>	<u>219,771</u>
<b>NET INCOME</b>		32,794	16,799
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		152,755	135,956
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>185,549</u></u>	<u><u>152,755</u></u>

The notes form part of these financial statements



UKISCRS

Statement of Financial Position

31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1,092	1,092
<b>CURRENT ASSETS</b>			
Debtors	6	23,523	6,605
Cash at bank		177,207	173,533
		<hr/> 200,730	<hr/> 180,138
<b>CREDITORS</b>			
Amounts falling due within one year	7	(16,273)	(28,475)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 184,457	<hr/> 151,663
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/>	<hr/>
		185,549	152,755
<b>NET ASSETS</b>		<hr/>	<hr/>
		185,549	152,755
<b>FUNDS</b>	8	<hr/>	<hr/>
Unrestricted funds		185,549	152,755
<b>TOTAL FUNDS</b>		<hr/>	<hr/>
		185,549	152,755

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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 2024

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 20 October 2025 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.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

## 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	13,652
<b>Charitable activities</b>	
Annual meeting	192,101
Cornea & cataract day	28,962
Young ophthalmologist programme training day	
	1,855
<b>Total</b>	<u>236,570</u>

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**Unrestricted  
funds  
£**EXPENDITURE ON****Charitable activities**

Annual meeting

142,288

Cornea &amp; cataract day

13,649

ESCRS membership fees

10,814

Young ophthalmologist programme training day

1,765

Other

51,255

**Total**

219,771

**NET INCOME**

16,799

**RECONCILIATION OF FUNDS**

Total funds brought forward

135,956

**TOTAL FUNDS CARRIED FORWARD**

152,755

**4. INDEPENDENT EXAMINERS REMUNERATION**

The independent examination fee is £3,200 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**

31.12.24

31.12.23

£

£

Trade debtors

4,249

5,470

Prepayments and accrued income

19,274

1,135

23,523

6,605

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

	31.12.24	31.12.23
	£	£
Accruals and deferred income	16,273	28,475

**8. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,620	32,794	184,414
Cornea & cataract day			
	1,135	-	1,135
	152,755	32,794	185,549
<b>TOTAL FUNDS</b>	152,755	32,794	185,549

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	425,649	(392,855)	32,794
<b>TOTAL FUNDS</b>	425,649	(392,855)	32,794

**Comparatives for 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
	135,956	16,799	152,755
<b>TOTAL FUNDS</b>	135,956	16,799	152,755

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**8. MOVEMENT IN FUNDS - continued**

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	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><u>236,570</u></u>	<u><u>(219,771)</u></u>	<u><u>16,799</u></u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	135,956	48,458	184,414
Cornea & cataract day			
	-	1,135	1,135
	<u>135,956</u>	<u>49,593</u>	<u>185,549</u>
<b>TOTAL FUNDS</b>	<u><u>135,956</u></u>	<u><u>49,593</u></u>	<u><u>185,549</u></u>

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	662,219	(613,761)	48,458
Cornea & cataract day			
	-	1,135	1,135
	<u>662,219</u>	<u>(612,626)</u>	<u>49,593</u>
<b>TOTAL FUNDS</b>	<u><u>662,219</u></u>	<u><u>(612,626)</u></u>	<u><u>49,593</u></u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	22,624	13,652
<b>Charitable activities</b>		
Annual meeting	361,487	192,101
Cornea & cataract day	35,263	28,962
Webinars	500	-
Young ophthalmologist programme training day	975	1,855
No description	4,800	-
	<hr/>	<hr/>
	403,025	222,918
<b>Total incoming resources</b>	<hr/>	<hr/>
	425,649	236,570
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Annual meeting costs	294,688	142,288
Cornea & cataract meeting cost	23,618	13,649
Webinar costs	1,789	-
ESCRS membership fees	10,588	10,814
Young ophthalmologist programme training day	-	1,765
	<hr/>	<hr/>
	330,683	168,516
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	322	259
Paypal fees	3,229	465
	<hr/>	<hr/>
	3,551	724
<b>Governance costs</b>		
Insurance	645	514
Computer expenses	2,829	1,324
Accountancy fees	3,930	3,720
Legal & professional fees	35	431
Secretarial fees & expenses	42,027	36,298
Travel & accommodation	-	1,844
Consultancy fees	6,716	6,300
Bad debts	-	100
Carried forward	56,182	50,531



UKISCRS

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>Governance costs</b>		
Brought forward	56,182	50,531
Marketing & advertising	830	-
Sundry expenses	20	-
Society costs	1,589	-
	<hr/>	<hr/>
	58,621	50,531
	<hr/>	<hr/>
Total resources expended	392,855	219,771
	<hr/>	<hr/>
<b>Net income</b>	32,794	16,799
	<hr/> <hr/>	<hr/> <hr/>