

LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY PLYMOUTH

England & Wales · Charity number 268980

Details

Other names LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY

Status Registered

Legal form Other

Registered 1975-03-25

Register [View on the Charity Commission register](#)

Contact

Address Royal Eye Infirmary
3 Alpha Way
Plymouth
PL6 5ZF

Phone 01752 431648

Email plymouthrei-lof@proton.me

Activities

Objects: TO RELIEVE PATIENTS AND FORMER PATIENTS OF THE ROYAL EYE INFIRMARY PLYMOUTH WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR IN NEED OF FINANCIAL ASSISTANCE AND GENERALLY TO SUPPORT THE CHARITABLE WORK OF THE SAID INFIRMARY.

Activities: Provision of medical equipment and charitable support for the work of the Royal Eye Infirmary, Plymouth

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DEVON AND CORNWALL
- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,672	£12,234	-	-
2024-03-31	£101,792	£32,315	-	-
2023-03-31	£363,188	£473	-	-
2022-03-31	£166,180	£627	-	-
2021-03-31	£112,688	£13,219	-	-

Trustees

Name	Role	Appointed
Dr David William Adams	Chair	2024-02-06
ALISON MOUNT		2024-06-17
Janina Roma Waterman		2024-02-06
Vladimir Thaller		2024-02-06

LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY PLYMOUTH

England & Wales - Charity number 268980

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From (Period start date) 1 April 2023 To (Period end date) 31 March 2024

Charity name: League of Friends of the Royal Eye Infirmary Plymouth

Charity registration number: 268980

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the League of Friends of the Royal Eye Infirmary Plymouth (LOFREIP) are to relieve patients and former patients of the Royal Eye Infirmary Plymouth who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said infirmary. The area of benefit is the city of Plymouth, Devon and Cornwall.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The trustees meet during the year and meet with senior officials from the infirmary to see how the funds raised by the charity can be used effectively by the infirmary or if there are patients or former patients in need of financial assistance. During the year medical equipment costing £31,173 was acquired for the Royal Eye Infirmary Plymouth by the charity.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit in shaping the charity's aims and in planning its activities. In particular, the trustees have considered how the planned activities will contribute to the aims and objectives they have set.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Application Process Applications must be submitted in writing and applicants must provide:

		<ul style="list-style-type: none"> ○ Details of the purpose of the grant. ○ Evidence of eligibility. ○ Breakdown of costs and funding requirements. ○ Supporting documentation, where applicable. <p>Applications will be reviewed on a rolling basis or as specified by the trustees.</p> <p>Grants will be assessed based on the following factors:</p> <ul style="list-style-type: none"> • Alignment with the charity's objectives. • Evidence of need and impact. • Value for money. • Sustainability and feasibility of the proposal. • Availability of funds. <p>Decision Making</p> <p>Decisions on grant awards will be made by the trustees at their scheduled meetings. The trustees' decision is final, and applicants will be notified in writing following the decision.</p> <p>Monitoring and Reporting</p> <p>Grant recipients must use the funds only for the approved purposes. Submit progress or completion reports as requested by the trustees. The trustees request receipts and other evidence of expenditure to ensure the funds have been applied in line with the charity's objectives.</p>
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	Not applicable
Other		Not applicable

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>LOFREIP continues to help improve and advance local eye health services by providing essential resources and equipment to improve patient care. This year, the charity received a generous £100,000 legacy donation, enabling significant contributions to its mission. The funds were used to purchase advanced medical equipment for the Royal Eye Infirmary, enhancing diagnostic capabilities and treatment outcomes for patients.</p> <p>The new equipment has reduced waiting times, improved recovery rates, and allowed patients to receive specialised care closer to home. It has also supported medical staff training and strengthened local healthcare infrastructure. LOFREIP's efforts have not only improved the circumstances of its beneficiaries but also raised awareness about eye health, contributing to broader societal well-being.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Not applicable
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	Not applicable
Other		Not applicable

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	LOFREIP ended the period in a strong financial position, with investments of £736,385, cash at bank of £718,947, and net assets totalling £1,454,582. Trustees consider this a solid foundation to expand their support for the Royal Eye Infirmary at its new Derriford site.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity maintains reserves to ensure sustainability and provide flexibility in responding to future funding needs. These reserves are held to cover operational costs, fund strategic initiatives, and support unforeseen expenditures.
Amount of reserves held	Para 1.22	LOFREIP ended the period with net assets totalling £1,454,582.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No funds are in deficit, and there are no uncertainties regarding the charity's ability to continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	LOFREIP's principal sources of funds include donations and legacies from supporters, as well as bank interest and capital growth from investments. These sources provide the financial stability required to support its ongoing charitable activities and future initiatives.
Investment policy and objectives including any social investment policy adopted	Para 1.46	LOFREIP's investment policy focuses on low-risk investments aimed at achieving capital growth while preserving funds. The charity primarily invests in a diversified bond fund to ensure stability and steady returns. Trustees periodically review the investment portfolio to align with the charity's financial objectives and risk tolerance, ensuring funds are managed prudently to support long-term charitable goals.
A description of the principal risks facing the charity	Para 1.46	Financial Risk - Dependency on donations and legacies may lead to fluctuations in income, impacting the charity's ability to fund future initiatives. Investment performance may also be affected by market volatility.
Other		Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees for LOFREIP are selected based on their expertise, experience, and commitment to the charity's mission of advancing eye health services. Recruitment methods include open advertisements, recommendations from existing trustees, and outreach within professional networks to identify individuals with relevant skills in finance, healthcare, governance, and fundraising.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Not applicable
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not applicable
Relationship with any related parties	Para 1.51	Not applicable
Other		Not applicable

Reference and Administrative details

Charity name	League of Friends of the Royal Eye Infirmary Plymouth
Other name the charity uses	Not applicable
Registered charity number	268980
Charity's principal address	Royal Eye Infirmary 3 Alpha Way PLYMOUTH PL6 5ZF

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent examiner	Graham Roberts FCA – Blackwell Bate Ltd	122 Fore St, Saltash PL12 6JW

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable


Other optional information

Not applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alison Mount	
Position (eg Secretary, Chair, etc)	Trustee	
Date	8 January 2025	



League of Friends of the Royal Eye Infirmary Plymouth		Charity No	268980	CC17a
Annual accounts for the period				
Period start date	1st April 2023	Period end date	31st March 2024	

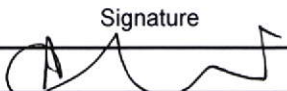
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income		S01	100,495	-	-	100,495	362,742
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	1,297	-	-	1,297	446
Incoming resources from charitable activities							
		S04	-	-	-	-	-
Other incoming resources							
		S05	-	-	-	-	-
Total incoming resources			101,792	-	-	101,792	363,188
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities							
		S10	31,173	-	-	31,173	-
Governance costs							
		S11	1,142	-	-	1,142	473
Other resources expended							
		S12	-	-	-	-	-
Total resources expended			32,315	-	-	32,315	473
Net incoming/(outgoing) resources before transfers			69,477	-	-	69,477	362,715
Gross transfers between funds							
Net incoming/(outgoing) resources before other recognised gains/(losses)			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			69,477	-	-	69,477	362,715
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	77,468	-	-	77,468	23,447
Net movement in funds			146,945	-	-	146,945	386,162
Total funds brought forward			1,307,637	-	-	1,307,637	921,475
Total funds carried forward			1,454,582	-	-	1,454,582	1,307,637

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	736,385	-	-	736,385	658,917
Total fixed assets	B04	736,385	-	-	736,385	658,917
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	718,947	-	-	718,947	648,720
Total current assets	B09	718,947	-	-	718,947	648,720
Creditors: amounts falling due within one year (Note 12)	B10	750	-	-	750	-
Net current assets/(liabilities)	B11	718,197	-	-	718,197	648,720
Total assets less current liabilities	B12	1,454,582	-	-	1,454,582	1,307,637
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	1,454,582	-	-	1,454,582	1,307,637
Funds of the Charity						
Unrestricted funds	B16	1,454,582			1,454,582	1,307,637
	B17	-			-	-
Restricted income funds (Note 13)	B18				-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	1,454,582	-	-	1,454,582	1,307,637

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Alison Mount	08-Jan-25

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

As

above

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

No material changes

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

No material changes

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	As above
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Bequests and legacies	100,000	362,577
	Donations	495	165
		-	-
		-	-
	Total	100,495	362,742
Activities for generating funds	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Interest received	1,297	446
		-	-
		-	-
		-	-
	Total	1,297	446
Incoming resources from charitable activities	None	-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	None	-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs	None	-	-
		-	-
	Total	-	-
Charitable activities	Donated asset	31,173	-
		-	-
		-	-
		-	-
	Total	31,173	-
Governance costs	Bank charges	122	73
	Insurance	250	250
	Accountancy	750	150
	Devon County Association	20	-
	Total	1,142	473

Section C **Notes to the accounts** **(cont)**

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
None	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	-	-
Nature of the expenses	-	-
Total amount paid	£ -	£ -

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	750	-
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-	-

Section C

Notes to the accounts

(cont)

Note 7 Paid employees*Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

N/A

	This year £	Last year £
The costs of the scheme to the charity for the year	-	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

No fixed assets held by the charity therefore not applicable
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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	658,917
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	77,468
Carrying (market) value at end of year	736,385

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	736,385	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	736,385	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	CCLA 871840001A - R units
Market Value	£736,385

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	750	-	-	-
Total	750	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

No creditor security over assets

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
None		

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
None	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Not applicable			-
			-
			-
			-

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
No related party transactions		-	-
		-	-
		-	-

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None		-	-
Due from trustees and related parties	None		-	-

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None			-	-
			-	-
			-	-

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No additional disclosures



Section A Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name

League of Friends of the Royal Eye Infirmary Plymouth

On accounts for the year ended

31 March 2024

Charity no.:

268980

Company no.:

n/a

Set out on pages

1 - 15

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 to enable a proper understanding of the accounts to be reached.

Signed:

Date:

8 January 2025

Name:

Graham Roberts FCA

Relevant professional qualification(s) or body (if any):

Fellow of the Institute of Chartered Accountants of England and Wales

Address:

122 Fore St, Saltash PL12 6JW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No issues to disclose

LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY PLYMOUTH

England & Wales - Charity number 268980

Accounts

**THE LEAGUE OF FRIENDS OF
THE ROYAL EYE INFIRMARY, PLYMOUTH**
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED MARCH 31, 2023

I report on the financial statements of the Charity for the year ended March 31, 2023, which are set out in the attached Charity Commission document CC17a.

Respective responsibilities of the Trustee and the Examiner

As the Charity's Trustees you are responsible for the preparation of the financial statements. You consider that the audit requirement of Section 43(2) of the Charities Act, 1993 (the Act) as amended by Section 28 of the Charities Act, 2006 does not apply. It is my responsibility:

- to examine the accounts (under section 43 of the Act as amended);
- to follow the procedures specified in the General Directions given by the Charity Commission (under Section 43(7)(b) of the Act as amended);
- and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission which includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking an explanation from you, as Trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the financial statements.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to keep proper accounting records in accordance with Section 41 of the Act and to prepare financial statements which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed

S Furnell
.....

Date *2 April 2024*
.....

Simon Furnell

LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY PLYMOUTH

England & Wales - Charity number 268980

Accounts



Trustees' Annual Report for the period

	Period start date			Period end date			
From	01	04	2021	To	31	03	2022

Section A Reference and administration details

Charity name THE LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY, PLYMOUTH

Other names charity is known by

Registered charity number (if any) 268980

Charity's principal address

Level 3 Derriford Hospital
Derriford Road Crownhill
Plymouth
PL6 8DH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	The Baroness Fookes of Plymouth DBE DL	President		
2	Mr. Fuad Feddo	Chairman		
3	Mr. Alan Forrester	Honorary treasurer		
4	Mr. Glyn Durrant	Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees) Name Dates acted if not for whole year

Name	Dates acted if not for whole year
THE BARONESS FOOKES	
FUAD FEDDO	
GLYN DURRANT	
ALAN DAVID FORRESTER	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bankers	CAF Bank Limited	25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Independent Examiner	Zena Commander	59 Downfield Drive Plympton PL7 2DP

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Written Constitutions 1975, 2007 and 2008
How the charity is constituted <i>(eg. trust, association, company)</i>	Trust
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Appointed by the Trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Charity is administered by a Management Body comprising the President, Vice-President, at the Trustees' discretion, and a Committee comprising up to fifteen Members who are elected at the Annual General Meeting by the subscribing members of the Charity. The Charity's Officers, who are drawn from the committee, are the Chairman, the Honorary Treasurer, the Membership Secretary and the Canteen Manager.

Elected members serve for a term of three years and are eligible for re-election without a maximum term of office. The Committee may co-opt new members to the Committee. Members of the Charity, staff of The Royal Eye Infirmary, Plymouth, interested parties and members of the public may attend meetings of the Committee where, at the Chairman's discretion, they may speak but not vote.

The day-to-day management of the Charity is delegated to the Officers of the Charity by the Committee.

Under the terms of the risk management policy adopted by the Trustees, the strategic operational and financial risks to which the Charity is exposed are evaluated on a continuing basis and appropriate systems have been put in place to mitigate any major risks which are identified. The Trustees are satisfied that this policy is sufficient to identify those risks on a timely basis and to ensure that appropriate action be taken so as to keep perceived risks to an acceptable level.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are set out in its Constitution, adopted on January 22, 1975, as amended on June 29, 2007, and June 26, 2008. These are to provide assistance in any form to current and former patients alike of The Royal Eye Infirmary, Plymouth, who are sick, convalescent, disabled, handicapped, infirm or in need of support or financial assistance and generally to support the work of the said Infirmary.

The current activities of the Charity encompass the provision of specialist equipment to The Royal Eye Infirmary, Plymouth by way of donation. These donations are funded from donations, legacies, fundraising events, gifts in memoriam and from income generated from investments held for that purpose.

The Charity also provides canteen facilities for patients, staff, and visitors to the Infirmary.

Officers and Committee Members do not receive any remuneration nor any payment for services provided. Expenses of £505 (2021 £13,150) were incurred to cover the cost of conducting business on behalf of the Charity.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are set out in its Constitution, adopted on January 22, 1975 as amended on June 29, 2007 and June 26, 2008. These are to provide assistance in any form to current and former patients alike of The Royal Eye Infirmary, Plymouth, who are sick, convalescent, disabled, handicapped, infirm or in need of support or financial assistance and generally to support the work of the said Infirmary. The current activities of the Charity encompass the provision of specialist equipment to The Royal Eye Infirmary, Plymouth by way of donation. These donations are funded from donations, legacies, fundraising events, gifts in memoriam and from income generated from investments held for that purpose. The Charity also provides canteen facilities for patients, staff and visitors to the Infirmary. Officers and Committee Members do not receive any remuneration nor any payment for services provided. Expenses of £123 (2020 - nil) were incurred to cover the cost of conducting business on behalf of the Charity.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Charity continues to provide an essential service to the community in terms of funding the provision of specialist equipment to The Royal Eye Infirmary, Plymouth, and providing financial assistance and canteen facilities to patients and the public on the premises.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

During the year the Charity funded the purchase of specialist equipment and library books by the Plymouth Hospitals NHS Trust on behalf of The Royal Eye Infirmary, Plymouth amounting to £nil (2020 - £12,683).

Section E Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Trustees to ensure adequate funds for such amounts as are appropriate to provide specialised equipment as required and for all future charitable requirements. These funds are anticipated costs of circa £150,000 regarded as necessary to provide for the estimated cost of equipment. It is also the policy of the Trustees to maintain unrestricted funds, which are free reserves, at a level sufficient to provide specialised equipment which may be required in an emergency and to secure the continued provision of canteen facilities on the premises for a period of at least 12 months.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

In accordance with the Charity's constitution, the Trustees have the power to invest funds in any investments that they see fit. However, the policy is to adopt a low-risk strategy whilst maximising returns. The Trustees are satisfied with the performance of the investments held and that the policy adopted remains adequate and appropriate. The increase in the quoted value of the Charity's investments since the beginning of the year is reassuring. It is not intended to make further investments until the financial situation is more stabilised. The Trustees do not expect any major changes in the Charity's objectives and charitable activities in the forthcoming year and will continue to provide an essential and valued service to the community.


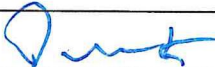
Section F Other optional information

Section F Other optional information The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the of the Charity at the year end and of the financial activities for the year ended on that date. In preparing those financial statements, the Trustees are required to select suitable accounting policies and to apply them on a consistent basis, making judgements and estimates that are reasonable and prudent. They must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity 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 Charity and to enable them to ensure that the financial statements comply with the Charities Act, 2013. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. It is the opinion of the Trustees that the financial statements comply with these statutory requirements, the Charity's governing documents and the Charities' Statement of Recommended Practices.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
	Glyn Durrant	Alan Forrester
Position (eg Secretary, Chair, etc)	Secretary	Honorary Treasurer

Date 30/01/2023



Charity Name		Charity No (if any)		
Annual accounts for the period				
Period start date	01/04/2021	Period end date	31/03/2022	CC17a

Section A Statement of financial activities

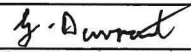

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			113,263	-	-	113,263	112,689
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	52,917	-	-	52,917	99,421
Total incoming resources		S06	166,180	-	-	166,180	212,110
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	12,683
Governance costs		S11	627	-	-	627	536
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	627	-	-	627	13,219
Net incoming/(outgoing) resources before transfers		S14	165,553	-	-	165,553	198,891
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	165,553	-	-	165,553	198,891
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	165,553	-	-	165,553	198,891
Total funds brought forward		S20	755,922	-	-	755,922	590,247
Total funds carried forward		S21	921,475	-	-	921,475	789,138

Section B

Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	667,650	-	-	667,650	614,733
<i>Total fixed assets</i>	B04	667,650	-	-	667,650	614,733
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	283,705	4,080	-	287,785	175,149
<i>Total current assets</i>	B09	283,705	4,080	-	287,785	175,149
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
<i>Net current assets/(liabilities)</i>	B11	283,705	4,080	-	287,785	175,149
<i>Total assets less current liabilities</i>	B12	951,355	4,080	-	955,435	789,882
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	951,355	4,080	-	955,435	789,882
Funds of the Charity						
Unrestricted funds	B16	951,355			951,355	785,802
	B17	-			-	-
Restricted income funds (Note 13)	B18		4,080		4,080	4,080
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	951,355	4,080	-	955,435	789,882

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Glyn Durrant	24/01/2023
	Alan Forrester	24/01/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Bequests	113,006	112,492
	Donations	257	191
	Subscriptions	1	4
		-	-
	Total	113,264	112,687
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Interest	-	2
	Unrealised gains/losses	52,917	99,421
		-	-
		-	-
	Total	52,917	99,423
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Equipment donated to PREI	-	12,683
		-	-
		-	-
		-	-
	Total	-	12,683
Governance costs	Bank charges	193	123
	Insurance	230	270
	Subscriptions/Sundries	204	143
	Total	627	536

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£	
Carrying (market) value at beginning of year	614,733	
Add: additions to investments at cost	-	
Less: disposals at carrying value	-	
Add/(deduct): net gain/(loss) on revaluation	52,917	
Carrying (market) value at end of year	667,650	

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	667,650	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	667,650	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	CCLA 871840001A - R units
Market Value	£667,650

**THE LEAGUE OF FRIENDS OF
THE ROYAL EYE INFIRMARY, PLYMOUTH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED MARCH 31, 2022**

I report on the financial statements of the Charity for the year ended March 31, 2022, which are set out in the attached Charity Commission document CC17a.

Respective responsibilities of the Trustee and the Examiner

As the Charity's Trustees you are responsible for the preparation of the financial statements. You consider that the audit requirement of Section 43(2) of the Charities Act, 1993 (the Act) as amended by Section 28 of the Charities Act, 2006 does not apply. It is my responsibility:

- to examine the accounts (under section 43 of the Act as amended);
- to follow the procedures specified in the General Directions given by the Charity Commission (under Section 43(7)(b) of the Act as amended);
- and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission which includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking an explanation from you, as Trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the financial statements.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to keep proper accounting records in accordance with Section 41 of the Act and to prepare financial statements which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed Zena Commander

Date 29/01/2023

Zena Commander

LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY PLYMOUTH

England & Wales - Charity number 268980

Accounts



Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	04	2018	To	31	03	2019

Section A Reference and administration details

Charity name THE LEAGUE OF FRIENDS OF THE ROYAL EYE INFIRMARY, PLYMOUTH

Other names charity is known by

Registered charity number (if any) 268980

Charity's principal address
 Level 3 Derriford Hospital
 Derriford Road Crownhill
 Plymouth
 PL6 8DH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	The Baroness Fookes of Plymouth DBE DL	President		
2	Mr. Fuad Feddo	Chairman		
3	Mr. Alan Forrester	Honorary treasurer		
4	Mr. Glyn Durrant	Membership secretary		
5				
6				
7				
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9				
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14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
THE BARONESS FOOKES	
FUAD FEDDO	
GLYN DURRANT	
ALAN DAVID FORRESTER	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Bankers	CAF Bank Limited	25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Independent Examiner	Mr Simon Lukies	34/36 Fore St, Bovey Tracey, Newton Abbot TQ13 9AE

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Written Constitutions 1975, 2007 and 2008
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by the Trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of

The Charity is administered by a Management Body comprising the President, Vice-President, at the Trustees' discretion, and a Committee comprising up to fifteen Members who are elected at the Annual General Meeting by the subscribing members of the Charity. The Charity's Officers, who are drawn from the committee, are the Chairman, the Honorary Treasurer, the Membership Secretary and the Canteen Manager.

Elected members serve for a term of three years and are eligible for re-election without a maximum term of office. The Committee may co-opt new members to the Committee. Members of the Charity, staff of The Royal Eye Infirmary, Plymouth, interested parties and members of the public may attend meetings of the Committee where, at the Chairman's discretion, they may speak but not vote.

The day-to-day management of the Charity is delegated to the Officers of

major risks and the system and procedures to manage them.

the Charity by the Committee.

Under the terms of the risk management policy adopted by the Trustees, the strategic operational and financial risks to which the Charity is exposed are evaluated on a continuing basis and appropriate systems have been put in place to mitigate any major risks which are identified. The Trustees are satisfied that this policy is sufficient to identify those risks on a timely basis and to ensure that appropriate action be taken so as to keep perceived risks to an acceptable level.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are set out in its Constitution, adopted on January 22, 1975 as amended on June 29, 2007 and June 26, 2008. These are to provide assistance in any form to current and former patients alike of The Royal Eye Infirmary, Plymouth, who are sick, convalescent, disabled, handicapped, infirm or in need of support or financial assistance and generally to support the work of the said Infirmary.

The current activities of the Charity encompass the provision of specialist equipment to The Royal Eye Infirmary, Plymouth by way of donation. These donations are funded from donations, legacies, fundraising events, gifts in memoriam and from income generated from investments held for that purpose.

The Charity also provides canteen facilities for patients, staff and visitors to the Infirmary.

Officers and Committee Members do not receive any remuneration nor any payment for services provided. Expenses of £123 (2020 - nil) were incurred to cover the cost of conducting business on behalf of the Charity.

The Charity continues to provide an essential service to the community in terms of funding the provision of specialist equipment to The Royal Eye Infirmary, Plymouth, and providing financial assistance and canteen facilities to patients and the public on the premises.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

During the year the Charity funded the purchase of specialist equipment and library books by the Plymouth Hospitals NHS Trust on behalf of The Royal Eye Infirmary, Plymouth amounting to £12,683 (2020 - £nil).

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Trustees to ensure adequate funds for such amounts as are appropriate to provide specialised equipment as required and for all future charitable requirements. These funds are anticipated costs of circa £150,000 regarded as necessary to provide for the estimated cost of equipment. It is also the policy of the Trustees to maintain unrestricted funds, which are free reserves, at a level sufficient to provide specialised equipment which may be required in an emergency and to secure the continued provision of canteen facilities on the premises for a period of at least 12 months.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

In accordance with the Charity's constitution, the Trustees have the power to invest funds in any investments that they see fit. However, the policy is to adopt a low-risk strategy whilst maximising returns. The Trustees are satisfied with the performance of the investments held and that the policy adopted remains adequate and appropriate. The increase in the quoted value of the Charity's investments since the beginning of the year is reassuring. It is not intended to make further investments until the financial situation is more stabilised.

The Trustees do not expect any major changes in the Charity's objectives and charitable activities in the forthcoming year and will continue to provide an essential and valued service to the community.

Section F

Other optional information

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the of the Charity at the year end and of the financial activities for the year ended on that date.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and to apply them on a consistent basis, making judgements and estimates that are reasonable and prudent. They must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

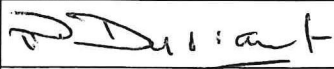
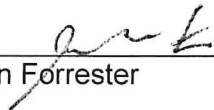
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act, 2013. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is the opinion of the Trustees that the financial statements comply with these statutory requirements, the Charity's governing documents and the Charities' Statement of Recommended Practices.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Patricia Durrant	Alan Forrester
Position (eg Secretary, Chair, etc)	Vice Chairman	Honorary Treasurer
Date	18/01/2022	



Charity Name		Charity No (if any)	CC17a	
Annual accounts for the period				
Period start date	01/04/2020	Period end date		

Section A Statement of financial activities

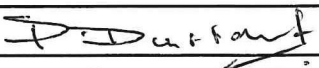
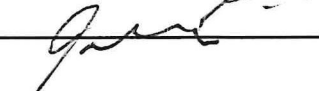
Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			112,688	1	-	112,689	10,793
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities			-	-	-	-	-
Other incoming resources		S05	99,421	-	-	99,421	3,917
Total incoming resources			212,109	1	-	212,110	14,710
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities			12,683	-	-	12,683	4,283
Governance costs		S11	536	-	-	536	559
Other resources expended			-	-	-	-	-
Total resources expended			13,219	-	-	13,219	4,842
Net incoming/(outgoing) resources before transfers			198,890	1	-	198,891	9,868
Gross transfers between funds			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			198,890	1	-	198,891	9,868
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			198,890	1	-	198,891	9,868
Total funds brought forward			590,247	-	-	590,247	580,379
Total funds carried forward			789,137	1	-	789,138	590,247

Section B

Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	614,733	-	-	614,733	515,312
<i>Total fixed assets</i>	B04	614,733	-	-	614,733	515,312
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	171,069	4,080	-	175,149	75,679
<i>Total current assets</i>	B09	171,069	4,080	-	175,149	75,679
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
<i>Net current assets/(liabilities)</i>	B11	171,069	4,080	-	175,149	75,679
<i>Total assets less current liabilities</i>	B12	785,802	4,080	-	789,882	590,991
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	785,802	4,080	-	789,882	590,991
Funds of the Charity						
Unrestricted funds	B16	785,802			785,802	586,731
	B17	-			-	-
Restricted income funds (Note 13)	B18		4,080		4,080	4,080
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	785,802	4,080	-	789,882	590,811

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Patricia Durrant	18/01/2022
	Alan Forrester	18/01/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Equipment donated to PREI	12,683	-
		-	-
		-	-
		-	-
	Total	12,683	-
Governance costs	Bank charges	123	-
	Insurance	270	-
	Subscriptions/Sundries	143	-
	Total	536	-

**THE LEAGUE OF FRIENDS OF
THE ROYAL EYE INFIRMARY, PLYMOUTH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED MARCH 31, 2021**

I report on the financial statements of the Charity for the year ended March 31, 2021, which are set out in the attached Charity Commission document CC17a.

Respective responsibilities of the Trustee and the Examiner

As the Charity's Trustees you are responsible for the preparation of the financial statements. You consider that the audit requirement of Section 43(2) of the Charities Act, 1993 (the Act) as amended by Section 28 of the Charities Act, 2006 does not apply. It is my responsibility:

- to examine the accounts (under section 43 of the Act as amended);
- to follow the procedures specified in the General Directions given by the Charity Commission (under Section 43(7)(b) of the Act as amended);
- and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

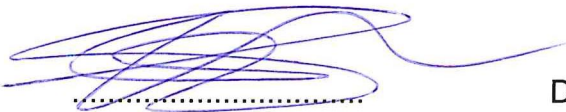
My examination was carried out in accordance with the General Directions given by the Charity Commission which includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking an explanation from you, as Trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the financial statements.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to keep proper accounting records in accordance with Section 41 of the Act and to prepare financial statements which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date

..... 12/1/2021

Simon Lukies