

**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

*Spull*  
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Date 2 April 2024

Simon Furnell