

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales · Charity number 274349

Details

Other names	FRIENDS OF THE BRISTOL EYE HOSPITAL, THE FRIENDS OF THE BRISTOL EYE HOSPITAL
Status	Registered
Legal form	Other
Registered	1977-11-08
Register	View on the Charity Commission register

Contact

Address Friends of Bristol Eye Hospital
Lower Maudlin Street
Bristol
BS1 2LX

Phone 03001024556

Email treasurer@fbeh.org

Website www.fbeh.org

Activities

Objects: THE OBJECT OF THE FRIENDS SHALL BE THE ADVANCEMENT OF HEALTH AND THE RELIEF OF SUFFERING OF THE SICK FOR THE BENEFIT OF THE PUBLIC BY THE MAKING OF GRANTS OR THE PROVISION OF OTHER ASSISTANCE TO BEH AS BEH MAY REQUEST AND AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION SEE FIT.

Activities: Making grants to pay for medical equipment, patient comforts and staff resources, or the provision of other assistance, to improve the care and treatment of patients of the Bristol Eye Hospital.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bristol City
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£214,680	£112,056	-	-
2024-02-29	£34,575	£205,550	-	-
2023-02-28	£44,520	£33,583	-	-
2022-02-28	£319,615	£50,679	-	-
2021-02-28	£27,218	£74,516	-	-

Trustees

Name	Role	Appointed
Kay McCluskey	Chair	2016-01-13
Carole Marion Brooke		2023-05-10
Claire Ellis		2025-10-05
Gail Elizabeth Margery Glew		2022-11-16
Jennifer Ward		2022-11-16
Joanna Keaney		2025-05-27
Kevin Fasham Abbey		2019-11-20
Richard Adams		2024-11-27

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales - Charity number 274349

Accounts

Friends of Bristol Eye Hospital
Trustees' Annual Report and Financial Statements
For the Year Ended 28 February 2025

Charity Registered in England and Wales Number: 274349

Friends of Bristol Eye Hospital
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For the Year Ended 28 February 2025

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Friends of Bristol Eye Hospital
Trustees' Annual Report
For the Year Ended 28 February 2025

Trustees	Kevin Abbey	
	Richard Adams	Co-opted 27 November 2024
	Carole Brooke	Secretary
	Gail Glew	
	Dinah Harrison	
	Kay McCluskey	Chairman
	Ben Phipps	Retired 15 May 2024
	James Reddish	Retired 15 May 2024
	Simon St Leger-Harris	Treasurer
	Heather Walker	Retired 15 May 2024
Jennifer Ward		

Registered Address Friends of Bristol Eye Hospital
Lower Maudlin Street
Bristol
BS1 2LX

Charity number 274349

Independent Examiner Michelle Ferris FCA
Albert Goodman LLP
5th Floor, 25 King Street
Bristol
BS1 4PB

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
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Co-operative Bank Ltd
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of the 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

The charity's object is the advancement of health and the relief of suffering of the sick for the benefit of the public by the making of grants or the provision of such other assistance to Bristol Eye Hospital (BEH) as BEH may request and as the trustees may in their absolute discretion see fit.

The charity does not contribute to core services for which the NHS is responsible.

Review of activities and achievements

Friends of Bristol Eye Hospital had another successful year in meeting our objective of supporting the work of BEH and helping its patients.

We continue to derive our income from membership subscriptions, donations, legacies and fundraising activities. Thanks to our many loyal and generous supporters, we continue to improve the care, treatment and comfort of patients, by providing for that which is beyond NHS resources.

We had eight grants in progress at the start of the year. During the year, BEH submitted applications for nine new grants, all of which the trustees approved. We have paid £102,944 for 11 grants including:

Employment of a Physician Associate

As reported last year, The Royal College of Ophthalmologists conducted a one-year pilot to develop a training programme for physician associates in hospital eye services, to support the increasing demand for ophthalmology services. Physician associates are healthcare professionals who work alongside doctors.

To enable BEH to participate in this pilot scheme, we funded the salary of one physician associate from November 2023 to November 2024.

After training, the physician associate at BEH was able to undertake tasks which improved efficiency and reduced waiting times. This pilot helped to assess how a physician associate could support a multi-disciplinary team working in ophthalmology services, thus contributing to the delivery of ophthalmic care.

It gave BEH the welcome benefit of an extra pair of hands for twelve months, especially helping to manage the flow of patients through the eye examination hub, with patients' eye examinations being recorded by non-medical staff so that the data can be assessed by doctors remotely.

Ocular Response Analyzers

BEH currently uses iCare tonometers to measure patients' intraocular pressures. The check is required because an elevated pressure could be a symptom of certain eye conditions, notably glaucoma. The Friends have frequently purchased tonometers for BEH.

A new alternative device, the Ocular Response Analyzer (ORA), provides clinicians with more insightful information and which may be less expensive in the long term.

Following positive initial trials, BEH asked us to purchase two ORAs to further test the concept. If these tests confirm the anticipated advantages, we may well be asked to provide more.

Video to explain eye tests for Special Needs Children

Children with special needs are 28 times more likely to have serious eyesight problems than other children.

Regular eye checks are vital, but it is much better if hospital staff can visit these children in the familiar environment of their own schools. We funded a film to explain to parents and teachers how the tests are done.

The tests include games and toys to distract and relax children, enabling staff to complete the examinations and prescribe appropriate glasses so children can see better, which helps their development, education and behaviour.

Some children may still need to visit the hospital for more complex tests. A special area is set aside for children, with colourful pictures on the walls and an aquarium, which we purchased in 2011 and have maintained ever since.

Video to inform patients about Cataract Surgery

The clinical team at BEH asked whether we might fund a video that would better inform patients of what to expect when they're referred for cataract surgery. This would improve the quality of consultations – and potentially reduce the time staff spend explaining the processes in clinic. It would also “showcase the hospital's brilliant cataract service”.

We were happy to help. The video was produced by the NHS Medical Illustrations Team and is narrated by BEH consultant ophthalmologist Omar Elhaddad.

Video showing what to expect if undergoing Macular Surgery

We paid for a film to show patients undergoing macular surgery what to expect after such surgery.

A patient, who had been unable to find any such information before his operation, drew diagrams of the procedure and sent them to the surgery team in the hope that they could benefit future patients. The NHS Medical Illustration team developed a film which included the animated diagrams that can now be shown to patients.

All three of these videos can be seen via links on our website.

Thomson Test Charts for the Ophthalmology Service in Weston

The ophthalmology service at Weston General Hospital (WGH) includes paediatric ophthalmology clinics. Expanding the service in Weston means families don't have to travel to Bristol for their care and allows precious resources to be used at BEH for Bristol-area patients.

The WGH service wanted to install additional digital vision testing charts in the Seashore (paediatric) outpatient department, which would ensure that all clinical rooms can be utilised for ophthalmology clinics. We purchased three Thomson charts, complete with mini PCs and 24" clinical quality LCD monitors including infrared control and wall mounting brackets.

New Murals on Level 3 in BEH

We funded the painting of new murals on Level 3. These are intended to boost the morale of patients and their families, and offer a momentary distraction from their time in the hospital, which may be stressful or anxiety inducing.

According to the charity Paintings in Hospitals, “Art can help us stay well, aid our recovery from illness and injury, and support us to live longer, more fulfilling lives.”

The murals were designed and painted by Lizzy Naden, who is both an ophthalmic technician at BEH and a professional visual artist.

Autumn Ball for Hospital Staff

We subsidised the costs of an Autumn Ball for BEH staff. We were especially keen to ensure the cost of attending was affordable for all staff.

Ophthalmologist Panos Maghsoudlou, who co-organised the event, thanked the Friends saying that the evening was well attended, hugely popular and a truly memorable occasion, bringing people together in celebration and support of our shared cause.

Panos also obtained sponsorship for the event from medical suppliers Haag Streit and Veni Vidi.

We were also pleased to offer a banking service to collect money from staff buying tickets and the other sponsors and to pay invoices for the event.

Takagi Motorised Chair for Vitreoretinal Treatment

We replaced an Ophthalmic Chair which had broken beyond repair. This vital equipment is needed to ensure that patients are in the correct position for vitreoretinal injections. It is in constant use to provide vision-saving treatments for 30 patients per day, 6 days per week.

Refurbishment of Doctors' Mess

We contributed towards the cost of refurbishing the Doctors' Mess and Library in the hospital. This area is used for administrative work, clinical audit and as a space for taking breaks and resting while on call.

The NHS funded some of the work including the purchase of new comfortable seating and storage lockers. We paid to install and plumb a new sink, water boiler and refrigerator which the NHS could not prioritise ahead of other demands for expenditure on clinical equipment or projects with health and safety risks.

The new space directly benefits the BEH's 30 doctors including registrars, clinical fellows and specialists.

Staff kitchen area refurbishment

We had last refurbished the staff room and kitchen in 2009 so it was, not surprisingly, showing signs of general wear. It had also suffered from two major water leaks and some of the kitchen cupboards had been damaged beyond repair.

The room is used by a much higher number of staff members than previously and was no longer fit for purpose. With the hospital trust currently only supporting urgent requests (and predominantly those relating to clinical areas), we approved a request for new equipment, cabinets and wipe-clean worktops, a sofa and the removal and replacement of tiles with hygienic wall cladding.

We also paid for **warranties and service contracts** on the Topcon Optical Coherence Tomography Maestro bought in 2023 and the new Ocular Response Analyzers, some **Prayer Mats for the Staff Quiet Room** and we continued to pay for **more Posture Aids** for retinal patients recovering at home, **maintenance of the aquarium in the children's ward, indoor plants** and the **patients' courtyard garden**.

Details of these grants (with some photographs) are available on our website and in *In Sight*.

At the year-end, there were five grants which had been approved but not yet paid (or fully paid). These have a total potential cost of £52,602.

Trustees and their advisers held six formal meetings either online or in person and continued to manage the charity efficiently while working remotely.

13 members attended our AGM in the hospital and online on 15 May 2024. The Chairman noted that we had had our best-ever year for grants made to BEH - totaling £202,949 including a grant of £83,750 for an Electrophysiology System for which the sadly missed Dr Paul Spry, Head of Optometry, had been the inspiration. His legacy lives on through the generosity of all our supporters, fundraisers and those who have left us funds in their Wills which enables us to make so many grants to benefit patients for years to come.

She also thanked our trustees who were standing down at the AGM: Heather Walker, James Reddish and Ben Phipps.

Heather Walker had been one of our longest-standing trustees having become a trustee only two years after the Friends started. Heather was Membership Secretary in the early years and continued to help with secretarial work whenever needed but her major contribution throughout her 45 years' service was her key role in organising the many events held to raise much-needed funds for the Friends. She was a joy to work with and will be greatly missed.

James Reddish was a trustee for six years, giving support on our social media and governance, becoming chair of our governance sub-committee in 2021. We were so pleased to have his expert knowledge but unfortunately his workload for the Charity Commission limited his ability to contribute fully and attend

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2025

meetings so he felt he must retire. However, he kindly offered to give advice whenever we need it, so we have not lost touch.

Ben Phipps is the service lead in optometry for Medical Retina Services at BEH. He became a trustee in 2021; his knowledge and guidance were invaluable to the non-medical trustees [the majority], explaining the function of medical equipment for which grant applications had been submitted and why help with funding was needed.

No further elections or re-elections of trustees were required under Rule 7.

The Chair concluded her presentation at the AGM with an appeal for new trustees, a new chair of our Governance sub-committee and a new Treasurer when Simon stands down in 2025.

Kay McCluskey, Carole Brooke and Simon St Leger-Harris were re-elected as our Chair, Secretary and Treasurer respectively at our trustees' meeting on 17 July. (Normally these elections are made at the trustees' meeting immediately following our AGM, but this had been inadvertently overlooked.)

We were delighted to welcome Richard Adams as a new co-opted trustee in November 2024. Richard is a retired engineer from Rolls Royce. He is an active member of the Rolls-Royce Heritage Trust and the South Gloucestershire Museums Group.

We also invited Jim Duggan onto our Finance subcommittee in November. Jim was appointed as our Treasurer when Simon St Leger-Harris stepped down from this role on 1 March 2025. Jim is a retired partner of our accountants Albert Goodman; as he is still working for Albert Goodman part-time, he has not become a trustee lest this give rise to a conflict of interest with his firm.

We welcomed Lona Jawaheer as the BEH Consultant Representative attending trustees' meetings. We thank Cathy Williams for carrying out this role for us for several years. We also thank Mark Stevens, Helen Bowden and Sarah Swift of BEH for their advice and input to our decision making and the many other hospital staff who assist us.

We migrated our database for members and supporters to a new system.

We reviewed and updated the following governance documents during the year: Role Descriptions for the Chair, Publicity Officer, Secretary and Trustees; the Events subcommittee Terms of Reference and our Conflicts of Interest Policy.

We maintain an ongoing Internal Financial Controls Review.

We held a successful wine-tasting evening for over 50 supporters in the Clifton Club on 19 September 2024. The event raised a profit of £1,070. We thank Clifton wine merchants DBM Wines who hosted the sold-out event and thank everyone who contributed to its success including donations from those unable to attend.

We thank two supporters who raised funds for us this year:

- Katarzyna Jedrysiak raised £250 by organising a sponsored 10k run along the River Avon with five hospital staff from different departments. Kat was very happy with how the event went and said she was "proud of all of us and hopes to run more events for us in future".
- Simon St Leger-Harris held house parties for friends and family to celebrate his 70th birthday. In lieu of presents, he requested donations in favour of the Friends and raised £1,736.

We are very grateful for legacies from the estates of James Barrett, Letty Fleming, Vera Lawrence, Cora Maslen, Peter Maslen and Florence Whittingham and donations in memory of Ken Farlie, Jonathan Forster, Jane Murrish, Muriel Rogers, Brian Tooth, Kenneth Williams and the parents of Sarah Harrison.

Generous donations were received during the year from: TK Maxx and Homesense Foundation, which allows employees to nominate a charity they feel passionate about; Rotary Club of Wroughton Vale, with thanks to Ivor Metherell for nominating us and adding a personal donation; Rotary Club of Yatton Trust Fund; Hoddell Charitable Trust – and from many individuals who often wrote appreciative comments about the care and treatment they had received in BEH. Some of these comments can be read on our website or in *In Sight*.

We have received several further donations from Star Legal Solicitors whenever they have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated to us on condition that we would refund them in the event of a beneficiary being found and

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2025

validated. The total of these donations have been treated as 'Designated Funds' and held in reserve. We gratefully acknowledge again these donations from Star Legal Solicitors.

In August 2024 we received a legacy of £10,000 transferred to us by an executor using Donorbox which incurred a charge of £295 for using a debit card. It proved impossible to recover this loss. We amended our website to direct executors or others transferring money to us (rather than individual donors) to contact us first to discuss the most cost-effective method of transfer. We also placed a maximum donation of £500 thus also encouraging anyone making a large donation to contact us first.

We had a collecting box stolen from BEH. It was snatched off its chain in front of staff. We no longer keep collecting boxes on public display. Donations must be placed in the secure box built into the main reception desk and staff have been briefed to direct donors to that box.

Our total income for the year was £214,680 and expenditure was £112,056 including £102,944 on grants.

To facilitate the management of receipts and payments for the BEH Autumn Ball, we acted as a banker for almost all the transactions. We were happy to do this to assist staff, however it means that our accounts contain income and expenditure (both amounting to £3,165) which are not strictly about our financial activities. Excluding this sum shows that our total net income is £211,515 and our net expenditure £108,891.

Our net income is significantly higher than last year (£34,575) largely because legacies totalled £171,145. However, even if we exclude legacies and the Staff Ball income, our other net income is higher this year than last, amounting to £40,370 compared with £29,325. Individual donations, Gift Aid, interest, event and fundraising revenue were all higher - some significantly.

We are always very grateful to all our donors and fundraisers, past and present, and those who leave us legacies in their Wills.

Kay presented information about the Friends to a BEH staff audit meeting on 21 March 2024. It was a great opportunity to tell staff about us and how we help BEH's staff and patients.

Russ Willey, a website and social media expert, designed our new website in 2020 and has assisted with website content since then. In 2024, we increased the scope of his work to write and post more articles, photographs and videos on our website and on our Facebook and Instagram accounts. We thank him for his work which we greatly appreciate..

We closed our account with X (formerly Twitter), which had acquired a reputation for promoting unreliable and offensive information, with which we do not wish to be associated. We had very few participants and decided that X offered little or no benefit for us.

Further details of our activities, including grants made, are described on our website and in *In Sight* which is circulated to members and other supporters who request it. *In Sight* is also available throughout BEH, on our website or to anyone on request.

Public benefit

The trustees confirm they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in relation to the objectives and actions of the charity.

The trustees are satisfied and confident that the charity's activities directly further its charitable purposes and provide clear benefits to its beneficiaries, as demonstrated above. The charity's beneficiaries include any and all patients of the Bristol Eye Hospital and its staff.

FINANCIAL REVIEW

Reserves Policy

The reserves carried forward £288,698 (2024 - £186,074) are held in readily disposable investments and cash, for distribution as grants as required. At the balance sheet date, the charity had funding commitments of £52,602.

In addition to funds set aside to pay for grants already approved but not yet paid, the trustees consider it appropriate to hold free reserves to cover the sum of one year's expected future operating costs, one year's regular grants and any designated funds.

Whilst the total funds at the end of the year exceed this amount, the trustees do not consider the reserves to be excessive and they will continue to approve and pay for grants out of these available reserves.

No funds are held as custodian trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established on 13 April 1977. The charity is unincorporated; it is controlled by its governing document, a deed of trust, which was most recently updated on 18 May 2017 and approved by the Charity Commission on 12 July 2017.

The trustees have resolved to permit members who are not trustees to authorise payments from our bank accounts. All payments to third parties require two signatures of those authorised. Once finalised, the governing document will be amended for approval by members and the Charity Commission.

Organisational structure

The charity is managed by trustees. There must be at least six and not more than twelve trustees. One third of the trustees retire at the end of each Annual General Meeting and are eligible for re-election for a term of three years. Trustees elect a Chairman (who must be one of their number) and a Secretary and a Treasurer, all for fixed periods. A Chairman may not serve as such for more than six years.

Any member of the Friends who is eligible to be a trustee may stand for election at an Annual General Meeting. The trustees may, during the year, co-opt any eligible member to be a trustee to serve until the next Annual General Meeting, at which he or she may stand for election by the members.

The charity has three sub-committees (for Events, Finance and Governance), all of which have formal Terms of Reference as required by our governing document.

The charity has several further volunteers, including some hospital staff who advise the trustees. We thank all our volunteers for their hard work and commitment.

The charity has no employees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the basis that the charity is a going concern unless it is inappropriate to presume so.

Friends of Bristol Eye Hospital
Trustees' Annual Report
For the Year Ended 28 February 2025

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by order of the trustees on and signed on their behalf by

.....
Kay McCluskey Trustee

Friends of Bristol Eye Hospital
Independent Examiner's Report
For the Year Ended 28 February 2025

Independent examiners report to the Trustees of Friends of Bristol Eye Hospital

I report to the trustees on my examination of the accounts for Friends of Bristol Eye Hospital ("the charity") for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Michelle Ferris BSc(Hons) FCA DChA

Albert Goodman LLP
5th Floor, 25 King Street
Bristol
BS1 4PB

Date:

Friends of Bristol Eye Hospital
Statement of Financial Activities
For the Year Ended 28 February 2025

	Note	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income from:			
Donations and legacies	2	193,655	22,097
Other trading activities	3	8,110	1,825
Investment income	4	9,432	8,682
Gift aid		3,483	1,971
Total income		214,680	34,575
Expenditure on:			
Raising funds	5	6,674	2,207
Charitable activities	6	105,382	203,343
Total expenditure		112,056	205,550
Net income/ (expenditure) & net movement in funds		102,624	(170,975)
Total funds brought forward		186,074	357,049
Total funds carried forward		288,698	186,074

Friends of Bristol Eye Hospital

Balance Sheet

As at 28 February 2025

		2025	2024
		£	£
	Note		
Non-current assets			
Investments	8	-	-
		-	-
Current assets			
Stock		557	348
Debtors	9	33,297	5,557
Cash at bank and in hand		84,870	44,370
Investments	8	187,217	152,155
		305,941	202,430
Liabilities			
Creditors falling due within one year	10	(17,243)	(16,356)
Net current assets		288,698	186,074
Net assets		288,698	186,074
The funds of the charity			
Unrestricted funds:			
General funds	11	272,792	177,582
Designated funds	11	15,906	8,492
Total charity funds		288,698	186,074

The notes on pages 12 to 17 form part of these accounts.

Approved by the Trustees on and signed on their behalf by:

.....

K McCluskey
Trustee

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in £ sterling on the historic cost basis and in accordance with 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) – (Charities SORP (FRS 102)).

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income recognised in the period in which the Charity is entitled to receipt and the monetary value of income can be measured with sufficient reliability.

Bequests and legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy. Where conditions for recognition have not been met, the legacies are disclosed.

Dividends are recognised on the due date for payment and interest on a receivable basis grossed up for any recoverable taxation.

1.3 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds comprise the fees paid to the investment managers in connection with the management of the Charity's investments together with any other costs associated with the holding of investment assets.

Charitable activities include all direct and indirect costs incurred by the Charity in meeting its charitable objectives. Benefits payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Benefits payable are included in the Statement of Financial Activities when approved by the Trustees and the intended recipient has either received the funds or has been informed of the decision to pay the benefit. Where conditions are attached to the benefit, the benefits are accounted for when either the recipient has a reasonable expectation that they will receive the benefit and any condition attaching to it is outside of the control of the Trustees or the conditions attaching to the benefit have been fulfilled.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

The Charity is not registered for VAT and irrecoverable VAT is aggregated with the expenditure on which it is incurred.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

1.5 Investments

Non-current asset investments comprise savings bonds with a maturity date of more than one year from the balance sheet date.

Current asset investments comprise instant access savings bonds, withdrawable at short notice or which reach maturity within one year of the balance sheet date.

1.6 Debtors

Accrued income is recognised at the settlement amount due whilst debtors relating to accrued interest are recognised when unconditionally due and reasonable assurance can be gained they will be received.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Grants that meet the recognition criteria set out in note 1.3 but have not been paid as at the year end are recognised as a liability.

1.9 Taxation

As a registered charity, the charity is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.10 Funds

General funds are unrestricted funds receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Designated funds are those set aside by the Trustees for specific purposes.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2025

2. Donations and legacies

	2025 £	2024 £
Donations	22,215	16,512
Legacies	171,145	5,250
Subscriptions	295	335
	<u>193,655</u>	<u>22,097</u>

As at the year end, the charity had been notified of material legacies which have not been included in the Statement of Financial Activities due to the conditions for recognition not being met. These consist of two legacies totalling approximately £74,000 (2024 – none).

3. Other trading activities

	2025 £	2024 £
Cards sale	622	806
Collection boxes	379	294
Give as you live	71	108
Other fundraising income	1,874	617
Events	5,164	-
	<u>8,110</u>	<u>1,825</u>

4. Investment income

	2025 £	2024 £
Interest from banks and investments	9,432	8,682
	<u>9,432</u>	<u>8,682</u>

5. Raising funds

	2025 £	2024 £
“In Sight” magazine	710	768
Christmas card costs	331	414
Website and other publicity	1,276	846
Fundraising costs	603	158
Event costs	3,754	21
	<u>6,674</u>	<u>2,207</u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2025

6. Analysis of charitable expenditure

	2025	2024
	£	£
Grant funding (Note 7)	102,944	200,949
Support and governance costs (detailed below)	2,438	2,394
	<u>105,382</u>	<u>203,343</u>
Included in support and governance costs:	2025	2024
	£	£
Membership subscription	879	730
Travel expenses and postage	443	464
Bank charges	60	60
Accountancy	410	445
- Independent examination	646	695
- Accountancy		
	<u>2,438</u>	<u>2,394</u>

7. Grants payable

Aquarium Maintenance	581
Refurb of Doctors' Mess	(64)
Employment of a Physician Associate	29,333
Indoor Plant Maintenance	1,296
Posture Aids (28)	1,869
Refurb QA Staff Kitchen	13,296
Video for Orthoptics (Special Needs Children)	2,000
Cataract Pathways Film	3,000
Printing Brick Mural Poster	24
Ocular Response Analyzers (2)	27,043
Mural on Level 3	2,500
Prayer Mats	99
Thomson Test Charts for WGH	4,785
BEH Staff Autumn Ball	1,400
Garden Maintenance	291
Topcon OCT Maestro2 Warranties	6,300
Ocular Response Analyzers Warranties	990
Video for Macular Surgery	2,625
Tagaki UN-21 Fully Motorised Chair	5,576
	<u>102,944</u>

All grants paid are to institutions with none paid to individuals.

Not included in the grants payable note above is approximately £52,602 which relate to grant payments agreed in principle. This amount hasn't been recognised as an expense and liability as the timing and value of these payments are uncertain.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2025

8. Investments

	2025 £	2024 £
Fixed rate cash held on deposit	187,217	152,155
	<hr/>	<hr/>
Split as:		
Non-current asset investment (due > 1 year)	-	-
Current asset investment (due < 1 year)	187,217	152,155
	<hr/>	<hr/>
	187,217	152,155
	<hr/>	<hr/>

All investments are held to provide a return for the charity.

9. Debtors

	2025 £	2024 £
Other debtors	24,464	-
Accrued income	8,753	5,557
Prepayments	80	-
	<hr/>	<hr/>
	33,297	5,557
	<hr/>	<hr/>

10. Analysis of current liabilities

	2025 £	2024 £
Other creditors	16,235	15,396
Accruals	1,008	960
	<hr/>	<hr/>
Total	17,243	16,356
	<hr/>	<hr/>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2025

11. Analysis of charitable funds

	Fund b/fwd. 01.03.24 £	Income £	Expenditure £	Fund c/fwd. 28.02.25 £
Unrestricted funds:				
General funds	177,582	207,266	(112,056)	272,792
Designated funds – Star Legal	8,492	7,414	-	15,906
	<hr/>	<hr/>	<hr/>	<hr/>
Total	186,074	214,680	(112,056)	288,698
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis of charitable funds – 2024

	Fund b/fwd. 01.03.23 £	Income £	Expenditure £	Fund c/fwd. 29.02.24 £
Unrestricted funds:				
General funds	354,484	28,648	(205,550)	177,582
Designated funds – Star Legal	2,565	5,927	-	8,492
	<hr/>	<hr/>	<hr/>	<hr/>
Total	357,049	34,575	(205,550)	186,074
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

General funds are for use by the charity for general charitable objectives.

The Star Legal designated fund was created by the trustees to recognise amounts donated to the charity by Star Legal Solicitors who, when acting as Executors, have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated on condition that they would be refunded in the event of a beneficiary being found and validated. The amounts are therefore held in their own reserve.

12. Trustees and employees

The charity has no employees, and hence none that receive remuneration of over £60,000 (2024: none).

Three trustees were paid expenses of £245 in the year (2024: one trustee was paid expenses of £96).

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales - Charity number 274349

Accounts

Friends of Bristol Eye Hospital
Trustees' Annual Report and Financial Statements
For the Year Ended 29 February 2024

Charity Registered in England and Wales Number: 274349

Friends of Bristol Eye Hospital
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For the Year Ended 29 February 2024

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Friends of Bristol Eye Hospital
Reference and Administrative Information
For the Year Ended 29 February 2024

Trustees	Kevin Abbey	
	Wendy Beatty	Secretary until 10 May 2023 Retired 10 May 2023
	Carole Brooke	Elected 10 May 2023 Secretary from 20 September 2023
	Gail Glew	
	Dinah Harrison	Chair until 10 May 2023
	Kay McCluskey	Chair from 10 May 2023
	Ben Phipps	
	James Reddish	
	Simon St Leger-Harris	Treasurer
	Heather Walker	
Jennifer Ward		

Principal Office Friends of Bristol Eye Hospital
Lower Maudlin Street
Bristol
BS1 2LX

Charity number 274349

Independent Examiner Michelle Ferris BSc(Hons) FCA DChA
MW Medical
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Co-operative Bank Ltd
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 29 February 2024

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of the 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

The charity's object is the advancement of health and the relief of suffering of the sick for the benefit of the public by the making of grants or the provision of such other assistance to Bristol Eye Hospital (BEH) as BEH may request and as the trustees may in their absolute discretion see fit.

The charity does not contribute to core services for which the NHS is responsible.

Review of activities and achievements

Friends of Bristol Eye Hospital had another successful year in meeting our objective of supporting the work of BEH and helping its patients.

We continue to derive our income from membership subscriptions, donations, legacies and fundraising activities. Thanks to our many loyal and generous supporters, we continue to improve the care, treatment and comfort of patients, by providing for that which is beyond NHS resources.

We had eight grants in progress at the start of the year. During the year, BEH submitted applications for 14 new grants, all of which the trustees approved, but one was subsequently withdrawn by BEH. We have paid £200,949 for 15 grants including:

Electrophysiology System

Electrophysiology involves attaching small electrodes to the skin at the side of the eyes, forehead and at the back of the head. When the patient looks at a TV screen, the electrodes pick up the activity from the light sensitive cells in the retina at the back of the eye, cells in the optic nerve and then the visual areas of the brain.

Electrodiagnosis is crucial in establishing diagnosis and monitoring treatment. It is particularly useful in patients who attend paediatrics, medical retina and uveitis clinics.

The new equipment will "future proof" the electrophysiology service for the 1 million patients that BEH cares for in and around Bristol.

It is more child-friendly, more efficient and supports more recent developments in testing. It will also allow alignment of BEH's testing methods with those used by Great Ormond Street Hospital in London and facilitate further development of services, potential for research projects with other centres and provision of the required quality of care within the South West.

The Friends are very proud to support this purchase to improve the service for patients and to guarantee the sustainability of this service in future. It is a fitting and lasting tribute in memory of Paul Spry and all he did for the Bristol Eye Hospital.

Employment of a physician associate

The Royal College of Ophthalmologists is conducting a one-year pilot to develop a training programme for physician associates in hospital eye services, to support the increasing demand for ophthalmology services.

Physician associates are medically trained, generalist healthcare professionals, who work alongside doctors and provide medical care as an integral part of the multidisciplinary team. They work within a defined scope of practice under medical supervision, working autonomously to improve efficiency which will reduce backlogs and associated waiting times. To enable BEH to participate in this pilot scheme, the Friends are funding the salary of one physician associate from November 2023 to November 2024.

Topcon Optical Coherence Tomography Maestro2 for the BEH Emergency Department.

The number of patients seen in the BEH Emergency Department increases year on year. Without Optical Coherence Tomography (OCT) within the Department, patients at the weekend had to return for basic OCT imaging during the week, causing delays and extra workload for staff in Outpatients and the Imaging Departments – which were already fully booked.

Each OCT imaging session should now take about ten minutes, rather than an hour or more – a huge benefit for staff and patients. The Royal College of Ophthalmologists recommend that all Eye Emergency Departments should have access to an OCT device for patient care.

Two Takagi Motorised Chairs for Vitreoretinal Ophthalmologist in OPD.

Vitreoretinal diagnosis requires a patient to lie down to enable a consultant to use an ophthalmoscope to examine their retinas.

We purchased two new couches to replace the chairs previously used for these examinations in Outpatients. The old chairs had no wheels, making them difficult to manoeuvre. They were also narrow and uncomfortable, had no height adjustment and no sides, which risked a patient falling off. Sometimes this required a clinician to carry out an examination standing up, often having to adopt strenuous postures. This was uncomfortable for the patient and the clinician.

The new couches are a combination of an examination chair and a bed. They are fully motorised, comfortable for the patient and safe. Examinations are simpler to perform and improve patient experience and outcome.

Ophthalmology Equipment for Weston General Hospital

The ophthalmology service at Weston General Hospital includes adult and paediatric services. Expanding the service in Weston avoids families having to travel up to Bristol for their care and allows precious resource to be used at BEH for Bristol-area patients. The service required some additional ophthalmology equipment which the Friends were happy to fund to improve patient care and boost staff morale.

Litechnica Laser Teaching Attachment

The National Institute for Health and Care Excellence (NICE) recommends that selective laser trabeculoplasty (SLT) should be offered to all suitable patients newly diagnosed with ocular hypertension (OHT) or open angle glaucoma (OAG) as their initial treatment in place of eye drops.

Compared with medication, SLT provides a stable drop-free high pressure control for patients with a reduced need for surgery at a lower cost. Based on the evidence, SLT is the most cost-effective first-line treatment option for OAG and OHT, also providing better clinical outcomes.

To meet this increased demand, BEH needed to train optometrists to deliver SLT. Glaucoma specialist optometrists are already successfully delivering this service around the UK including other centres of excellence such as Moorfields and Manchester Royal Eye Hospital.

To train optometrists safely, BEH needed a teaching attachment for the laser so that the trainee can both observe treatment and be observed. The Friends were happy to meet this need.

Repair and decoration of facilities for staff in the BEH Diagnostic Assessment Centre which opened in the old Post Office in the Galleries Shopping Centre in 2023.

Staff working in the diagnostic centre provide an excellent service which has been highly praised in feedback from patients. Improved 'back of house' facilities provide a welcoming and comfortable area for staff to relax in during their breaks, enabling them to return to work suitably refreshed.

Equipment for Cataract Surgery Training

BEH organised a training event in complicated and complex cataract surgery for 16 ophthalmology trainees on 29 September 2023. The Friends paid for surgical consumables used during the simulation training day. BEH Trainee Representative, Gemma Manasseh said *"the trainees are now more confident in managing complex and complicated cataract surgery. We are very grateful for your contribution to this training day. Without it the day could not have gone ahead."*

Kitchen Equipment for BEH Staff in Weston General Hospital.

Following the merger of the Bristol and Weston sites, the team at Weston is a core part of the BEH ophthalmology service and the Friends purchased a refrigerator, a toaster and a sandwich maker to improve the quality of the staff rest/break area.

and

-Four more iCare 200 tonometers

-Refurbishment of Doctors' Mess

-Design and production of a recruitment film for BEH staff

-Deep Clean of External Brickwork Mural on Lower Maudlin Street

-Training course for Outpatients Paediatric Nurse

-Welch Allyn Elite Desk Diagnostic Set including Ophthalmoscope & Otoscope

-We also continued to pay for **more Posture Aids for retinal patients at home, maintenance of the aquarium in the children's ward and indoor plants** and, after a period of neglect necessitated by Covid restrictions, we resumed work to restore and maintain the **patients' courtyard garden**.

Further details of all these grants (with some photographs) are available on our website and in *In Sight*.

At the year-end, there were eight grants which had been approved but not yet paid (or fully paid). These have a total potential cost of about £92,881.

Trustees and their advisers have held six formal meetings either online or in person and have continued to manage the charity efficiently while working remotely.

Ten members attended our AGM in the hospital and online on 10 May 2023. At the AGM, Dinah Harrison stood down as Chair; Wendy Beatty retired as our Secretary and stood down as a trustee. Carole Brooke, Gail Glew and Jennifer Ward were elected as new trustees; Kevin Abbey and Simon St Leger-Harris were re-elected as trustees under Rule 7.

At the trustees' meeting immediately following our AGM, Kay McCluskey was elected as our new Chair and Simon St Leger-Harris was re-elected as our Treasurer. The position of Secretary remained vacant until Carole Brooke was so elected at the trustees' meeting on 20 September 2023.

Our total income of £34,575 is again lower than last year (£47,085). We lost some regular donors this year and individual donations, membership subscriptions, Gift Aid and fundraising revenue were all lower. These were offset to some extent by two legacies, much better Christmas card sales and higher investment income. We are very grateful to all our donors and fundraisers, past and present, and those who leave us legacies in their Wills.

We especially thank three supporters who raised funds for us this year: Roger Phillips in celebration of his 90th birthday, 'Timothy' who raises funds for us on his birthday every year and Daniel Rennick who, with four friends, ran the Caerphilly 10k in May 2023 in memory of a friend, Craig, who died at Christmas 2022.

We are particularly grateful for legacies from the estates of Gilbert Ellis and Robin Tuplin and donations in memory of Brian Barry, David Bradshaw, Douglas Hallett, Alan Jackson, Gwendoline Leather, B Oyeleye and John Sheppard.

Once again we held no fundraising events in the year. We organised two very small fundraising activities for staff only. Unfortunately one had to be cancelled, but we generated a small overall net profit of £45. We thank all the trustees and staff involved.

We have received several further donations from Star Legal Solicitors who, when acting as Executors, have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated to us on condition that we would refund them in the event of a beneficiary being found and validated. The total of these donations have been treated as 'Designated Funds' and held in reserve. We gratefully acknowledge these donations from Star Legal Solicitors.

As recommended by the Charity Commission, we maintain an ongoing Internal Financial Controls Review. We have written new policies for Conflicts of Interest and Expenses (for trustees and volunteers) and updated our Policy for making Grants. We have also updated the Treasurer's Role Description and are in the process of updating the Publicity Officer's Role Description.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 29 February 2024

Further details of our activities, including grants made, are contained in *In Sight* which is circulated to members and other supporters who request it. *In Sight* is also available throughout BEH, on our website or to anyone on request.

Public benefit

The trustees confirm they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in relation to the objectives and actions of the charity.

The trustees are satisfied and confident that the charity's activities directly further its charitable purposes and provide clear benefits to its beneficiaries, as demonstrated above. The charity's beneficiaries include any and all patients of the Bristol Eye Hospital and its staff.

FINANCIAL REVIEW

Reserves Policy

The reserves carried forward of £186,074 (2023 - £357,049) are held in readily disposable investments and cash, for distribution as grants as required. At the balance sheet date, the charity had potential funding commitments of £92,881.

In addition to funds set aside to pay for grants already approved but not yet paid, the trustees consider it appropriate to hold free reserves to cover the sum of one year's expected future operating costs, one year's regular grants and any designated funds.

Whilst the total funds at the end of the year exceed the minimum reserve required, the trustees do not consider the reserves to be excessive and they will continue to approve and pay for grants out of these available reserves.

No funds are held as custodian trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established on 13 April 1977. The charity is unincorporated; it is controlled by its governing document, a deed of trust, which was most recently updated on 18 May 2017 and approved by the Charity Commission on 12 July 2017.

Organisational structure

The charity is managed by trustees. There must be at least six and not more than twelve trustees. One third of the trustees retire at the end of each Annual General Meeting and are eligible for re-election for a term of three years. Trustees elect a Chairman (who must be one of their number) and a Secretary and a Treasurer, all for fixed periods. A Chairman may not serve as such for more than six years.

Any member of the Friends who is eligible to be a trustee may stand for election at an Annual General Meeting. The trustees may, during the year, co-opt any eligible member to be a trustee to serve until the next Annual General Meeting, at which he or she may stand for election by the members.

The charity has three sub-committees (for Events, Finance and Governance), all of which have formal Terms of Reference as required by our governing document.

The charity has several further volunteers, including some hospital staff who advise the trustees. We thank all our volunteers for their hard work and commitment.

The charity has no employees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Friends of Bristol Eye Hospital
Trustees' Annual Report
For the Year Ended 29 February 2024

After a thorough review in April 2020, the trustees concluded that our activities should not be materially impacted by the Covid-19 crisis and that our charity remains a going concern. This review included an assessment of the possible impacts on our income, outgoings, asset values, delivery of our services and our governance – as recommended by Charity Commission guidance issued on 23 March 2020.

The trustees assert that this conclusion remains valid in May 2024.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by order of the trustees on 15 May 2024 and signed on their behalf by

K McCluskey

Trustee

Friends of Bristol Eye Hospital
Independent Examiner's Report
For the Year Ended 29 February 2024

Independent examiners report to the Trustees of Friends of Bristol Eye Hospital

I report to the trustees on my examination of the accounts for Friends of Bristol Eye Hospital ("the charity") for the year ended 29 February 2024.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michelle Ferris BSc(Hons) FCA DChA

MW Medical
a trading name of Albert Goodman LLP
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Date: 30 May 2024

Friends of Bristol Eye Hospital
Statement of Financial Activities
For the Year Ended 29 February 2024

	Note	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income from:			
Donations and legacies	2	22,097	36,576
Other trading activities	3	1,825	2,005
Investment income	4	8,682	5,031
Gift aid		1,971	3,473
Total income		34,575	47,085
Expenditure on:			
Raising funds	5	2,207	2,445
Charitable activities	6	203,343	31,138
Total expenditure		205,550	33,583
Net income/ (expenditure) & net movement in funds		(170,975)	13,502
Total funds brought forward		357,049	343,547
Total funds carried forward		186,074	357,049

Friends of Bristol Eye Hospital

Balance Sheet

As at 29 February 2024

		£	2024 £	£	2023 £
Non-current assets					
Investments	8		-	25,000	
					25,000
Current assets					
Stock		348		753	
Debtors	9	5,557		6,485	
Cash at bank and in hand		44,370		154,226	
Investments	8	152,155		171,365	
		202,430		332,829	
Liabilities					
Creditors falling due within one year	10	(16,356)		(780)	
Net current assets					
			186,074		332,049
Net assets					
			186,074		357,049
The funds of the charity					
Unrestricted funds:					
General funds	11		177,582		354,484
Designated funds	11		8,492		2,565
Total charity funds					
			186,074		357,049

The notes on pages 10 to 15 form part of these accounts.

Approved by the Trustees on 15 May 2024 and signed on their behalf by:

K McCluskey
Trustee

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in £ sterling on the historic cost basis and in accordance with 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) – (Charities SORP (FRS 102)).

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income recognised in the period in which the Charity is entitled to receipt and the monetary value of income can be measured with sufficient reliability.

Bequests and legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy. Where conditions for recognition have not been met, the legacies are disclosed.

Dividends are recognised on the due date for payment and interest on a receivable basis grossed up for any recoverable taxation.

1.3 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds comprise the fees paid to the investment managers in connection with the management of the Charity's investments together with any other costs associated with the holding of investment assets.

Charitable activities include all direct and indirect costs incurred by the Charity in meeting its charitable objectives. Benefits payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Benefits payable are included in the Statement of Financial Activities when approved by the Trustees and the intended recipient has either received the funds or has been informed of the decision to pay the benefit. Where conditions are attached to the benefit, the benefits are accounted for when either the recipient has a reasonable expectation that they will receive the benefit and any condition attaching to it is outside of the control of the Trustees or the conditions attaching to the benefit have been fulfilled.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

The Charity is not registered for VAT and irrecoverable VAT is aggregated with the expenditure on which it is incurred.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

1.5 Investments

Non-current asset investments comprise savings bonds with a maturity date of more than one year from the balance sheet date.

Current asset investments comprise instant access savings bonds, withdrawable at short notice or which reach maturity within one year of the balance sheet date.

1.6 Debtors

Accrued income is recognised at the settlement amount due whilst debtors relating to accrued interest are recognised when unconditionally due and reasonable assurance can be gained they will be received.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Grants that meet the recognition criteria set out in note 1.3 but have not been paid as at the year end are recognised as a liability.

1.9 Taxation

As a registered charity, the charity is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.10 Funds

General funds are unrestricted funds receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Designated funds are those set aside by the Trustees for specific purposes.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 29 February 2024

2. Donations and legacies	2024	2023
	£	£
Donations	16,512	37,643
Legacies	5,250	(1,557)
Subscriptions	335	490
	<u>22,097</u>	<u>36,576</u>
	<u><u>22,097</u></u>	<u><u>36,576</u></u>
3. Other trading activities	2024	2023
	£	£
Cards sale	806	203
Collection boxes	294	317
Give as you live	108	78
Other fundraising income	617	1,407
	<u>1,825</u>	<u>2,005</u>
	<u><u>1,825</u></u>	<u><u>2,005</u></u>
4. Investment income	2024	2023
	£	£
Interest from banks and investments	8,682	5,031
	<u>8,682</u>	<u>5,031</u>
	<u><u>8,682</u></u>	<u><u>5,031</u></u>
5. Raising funds	2024	2023
	£	£
“In Sight” magazine	768	465
Christmas card costs	414	117
Website and other publicity	846	1,649
Fundraising costs	158	214
Event costs	21	-
	<u>2,207</u>	<u>2,445</u>
	<u><u>2,207</u></u>	<u><u>2,445</u></u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 29 February 2024

6. Analysis of charitable expenditure

	2024	2023
	£	£
Grant funding (Note 7)	200,949	29,487
Support and governance costs (detailed below)	2,394	1,651
	<u>203,343</u>	<u>31,138</u>
Included in support and governance costs:	2024	2023
	£	£
Membership subscription	730	685
Travel expenses and postage	464	75
Bank charges	60	75
Accountancy	445	320
- Independent examination	695	496
- Accountancy		
	<u>2,394</u>	<u>1,651</u>

7. Grants payable

	£
Development of a recruitment film for BEH staff	3,937
Ophthalmology Equipment for Weston General Hospital	11,202
Decorating in Bristol Eye Hospital Assessment Clinic @ The Galleries	5,610
Posture Aids for retinal patients to use at home (18 purchased)	1,290
Electrophysiology System	83,750
ECLo course for Outpatients Paediatric Nurse	750
Takagi UN-21 Fully Motorised Chairs (2) for Vitreoretinal Ophthalmologist in OPD	11,888
Topcon OCT Maestro2	32,000
Refurb of Doctors' Mess	5,466
Litechnica Laser Teaching Attachment	6,830
iCare 200 tonometers (4)	16,790
WGH Kitchen Equipment	289
Welch Allyn 3.5v Elite Desk Diagnostic Set inc Ophthalmoscope & Otoscope	716
Cataract Surgery Training Equipment	2,072
BEH Brickwork Deep Clean	1,074
Refurb of Doctors Mess	436
Aquarium Maintenance	208
Employment of a Physician Associate (November 2023 to February 2024)	14,667
Indoor Plants	1,296
Garden Maintenance	678
	<u>200,949</u>

All grants paid are to institutions with none paid to individuals.

Not included in the grants payable note above is approximately £92,881 which relate to grant payments agreed in principle. This amount hasn't been recognised as an expense and liability as the timing and value of these payments are uncertain.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 29 February 2024

8. Investments

	2024 £	2023 £
Fixed rate cash held on deposit	152,155	196,365
Split as:		
Non-current asset investment (due > 1 year)	-	25,000
Current asset investment (due < 1 year)	152,155	171,365
	<u>152,155</u>	<u>196,365</u>

All investments are held to provide a return for the charity.

9. Debtors

	2024 £	2023 £
Other debtors	-	3,451
Accrued income	5,557	3,034
	<u>5,557</u>	<u>6,485</u>

10. Analysis of current liabilities

	2024 £	2023 £
Other creditors	15,396	-
Accruals	960	780
Total	<u>16,356</u>	<u>780</u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 29 February 2024

11. Analysis of charitable funds

	Fund b/fwd. 01.03.23 £	Income £	Expenditure £	Fund c/fwd. 29.02.24 £
Unrestricted funds:				
General funds	354,484	28,648	(205,550)	177,582
Designated funds – Star Legal	2,565	5,927	-	8,492
Total	357,049	34,575	(205,550)	186,074

Analysis of charitable funds – 2023

	Fund b/fwd. 01.03.22 £	Income £	Expenditure £	Fund c/fwd. 28.02.23 £
Unrestricted funds:				
General funds	343,547	44,520	(33,583)	354,484
Designated funds – Star Legal	-	2,565	-	2,565
Total	343,547	47,085	(33,583)	357,049

General funds are for use by the charity for general charitable objectives.

The Star Legal designated fund was created by the trustees to recognise amounts donated to the charity by Star Legal Solicitors who, when acting as Executors, have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated on condition that they would be refunded in the event of a beneficiary being found and validated. The amounts are therefore held in their own reserve.

12. Trustees and employees

The charity has no employees, and hence none that receive remuneration of over £60,000 (2023: none).

One trustee was paid expenses of £96 in the year (2023: one trustee was paid expenses of £56).

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales - Charity number 274349

Accounts

Friends of Bristol Eye Hospital
Trustees' Annual Report and Financial Statements
For the Year Ended 28 February 2023

Charity Registered in England and Wales Number: 274349

Friends of Bristol Eye Hospital
Contents
For the Year Ended 28 February 2023

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Friends of Bristol Eye Hospital
Reference and Administrative Information
For the Year Ended 28 February 2023

Trustees	Kevin Abbey	
	Wendy Beatty	Secretary
	Gail Glew	(Appointed 16 November 2022)
	Dinah Harrison	Chair
	Richard Markham	(Retired 7 December 2022)
	Kay McCluskey	
	Ben Phipps	
	James Reddish	
	Simon St Leger-Harris	Treasurer
	Heather Walker	
Jennifer Ward	(Appointed 16 November 2022)	

Principal Office Friends of Bristol Eye Hospital
Lower Maudlin Street
Bristol
BS1 2LX

Charity number 274349

Independent Examiner Michelle Ferris BSc(Hons) FCA DChA
MW Medical
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Co-operative Bank Ltd
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of the 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

The charity's object is the advancement of health and the relief of suffering of the sick for the benefit of the public by the making of grants or the provision of such other assistance to Bristol Eye Hospital (BEH) as BEH may request and as the trustees may in their absolute discretion see fit.

The charity does not contribute to core services for which the NHS is responsible.

Review of activities and achievements

Friends of Bristol Eye Hospital have had another successful year in meeting our objective of supporting the work of BEH and helping its patients.

We continue to derive our income from membership subscriptions, donations, legacies and fundraising activities. Thanks to our many loyal and generous supporters, we continue to improve the care, treatment and comfort of patients, by providing for that which is beyond NHS resources.

We had five grants in progress at the start of the year. During the year, BEH submitted applications for 16 new grants, all of which the trustees approved. One previously approved grant was withdrawn by BEH. We made grants of £29,487 during the year covering the cost of 12 grants (and further residual payments on two grants made the previous year). The 12 grants were:

- **Soundproofing BEH examination rooms**, which can be very noisy when several patients are being examined at the same time. We funded soundproofing so that staff and patients may hear each other clearly, which enables clinicians to obtain the correct information (and it's more private). This grant was funded out of donations raised in memory of Graham Murphy.
- **Two Tono-Pens** for use by Emergency Department nurses to assess pressure in patients' eyes. A build-up of pressure can be harmful to the eye, and these pens allow a quick and easier way to check. This improves patient safety and reduces waiting times. The pens also allow medics to assess patients at the Bristol Children's Hospital, the Bristol Royal Infirmary and Southmead Hospital, which reduces in-patient stays and lessens the number of patients who need to be transferred to the BEH Emergency Department.
- **New work-surface, lockable cupboards and wall units in the Orthoptic Adult Assessment Room.** These allow patient notes to be kept safe and out of sight during clinics and provide safe storage of equipment and eye drops. The room is now more appropriate for clinical assessment and much more easily cleaned between patients – and there is more space in the reception area to reduce crowding.
- **Lockers for the Outpatients staff changing room.** We bought ten 3-door lockers for the Outpatients department staff changing room on Level 2. The previous lockers were very old and rusty. Many of the doors had bent out of shape and no longer closed and the locks were all broken. Staff had no adequate space to keep their belongings while at work; bags often had to be left on the floor. With new lockers, the staff changing room is a much nicer and tidier environment.

- **Posture Supports for retinal patients to use at home.** Following a suggestion from a patient, Carole Brooke, we funded posture aids (or 'face supports') for patients to use at home after retinal surgery. Using a posture aid attached to the end or side of a normal bed allows a recovering patient to lie face down and keep their head still for long periods. Doing this without a posture aid is very difficult and can be painful or cause strain to the back or neck. Posture aids are tremendously helpful both to keep the patient comfortable and to aid recovery and outcomes after retinal surgery. The hospital does not have any posture aids which patients can take home. We have provided 21 posture aids proving that there is a real need for them. We have also agreed a budget to purchase more as needed until at least 29 February 2024.
- **Dr Spry Memorial Service costs.** We contributed towards the cost of a memorial service for Dr Paul Spry held in the hospital's Robert Dickson garden for staff on 6 July 2022. Paul Spry, who was Head of Optometry (and guitarist in BEH's resident band), died suddenly and prematurely in August 2021. This was tragic news to all his colleagues who felt he was irreplaceable. He had set up the electrodiagnostic department; had a distinguished academic career; was a fantastic colleague to work with, combining very high standards with fun; always ready to go the extra mile to help diagnosis and to benefit patients. The BEH leadership team waited for a suitable moment when distancing restrictions had been lifted to allow a group meeting to reflect on Paul's career and his exceptional contributions to the hospital, its staff and its patients.
- **New work surfaces and flooring in the Imaging Office,** used for printing for oncology referrals, uploading oculo-plastic imaging and exporting images for doctors, as well as for training and a staff rest area. We have created space for a new workstation and provided a much-needed uplift to the tired office which promotes tidy working and enhances staff wellbeing.
- **Ophthalmic Photographers attended Ophthalmic Imaging Association Annual Conference.** We paid for two members of the Imaging Department to attend the OIA Conference in Swindon. The OIA promotes good practice, education, training and research in ocular imaging. Alice Johns, Head of Imaging at BEH, emphasised the advantages of BEH Imaging staff attending this conference which would not have been possible without our support.
- **Patient Support Group Equipment for patients.** We bought a range of equipment for the Patient Support Group to give to patients who need sight loss support. These items are especially important for people who live alone or in remote areas, without access to support. Items purchased (from the RNIB and the Macular Society) include Liquid Level Indicators, BumperStops (for marking equipment, such as settings and functions on an oven or washing machine, buttons on a remote control or important keys on a computer keyboard), Hi-Vis Elasticated Arm Bands for greater walking safety and Lightweight Folding Symbol Canes.
- **3D Television for teaching slit lamp examination.** Using a slit lamp is the most fundamental aspect of eye examination. It is a complex skill - often taking a long time to train and become proficient. Using a slit lamp camera can teach basic skills in a matter of hours rather than weeks or months. BEH has a 3D slit lamp camera system which already has excellent feedback from allied health professionals, junior doctors, medical students and others. The connection of this to a relatively inexpensive 3D television permits innovative, high definition, immersive training.
- **Contribution towards a retirement celebration for two long serving members of staff**
- **Heine Omega 600 Traveller Set.** We have purchased an additional Binocular Indirect Ophthalmoscope (BIO) for use in community clinics around Bristol, where children are seen locally for eye tests and examination of the internal health of the eye. In 2020 we provided a Keeler BIO to help this domiciliary service. The number of peripheral clinics offered by BEH has tripled in the past ten years. The need for more complex examination with more specialised equipment has risen, including the requirement for BIO which has become the gold standard for examining the health of children's eyes. This additional BIO will increase the number of days in which optometrists can work in these clinics, as well as reducing time spent collecting and returning equipment.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2023

Further details of all these grants (with some photographs) are available on our website.

We also continued to pay for maintenance of indoor plants and the aquarium in the children's ward. Work has begun to restore the patients' courtyard garden after two years of neglect necessitated by Covid restrictions.

At the year-end, there were eight grants (with a total expected cost of £166,309) which had been approved but not yet paid.

Trustees and their advisers have not met in person since the start of the coronavirus pandemic in March 2020. The trustees held five formal meetings online and have continued to manage the charity efficiently while working remotely.

11 members attended the AGM held online on 10 May 2022 at which Ben Phipps was elected as a trustee and Dinah Harrison, Richard Markham and Heather Walker were re-elected as trustees.

At the trustees' meeting immediately following our AGM, Dinah Harrison, Wendy Beatty and Simon St Leger-Harris were all unanimously re-elected as Chair, Secretary and Treasurer respectively.

We welcomed Gail Glew and Jenny Ward as new co-opted trustees in November 2022. Both retired from BEH after a truly astonishing 51 years' service each for the Bristol NHS Trust. Prior to her retirement in July 2022, Jenny attended our trustees' meetings for many years (as the representative for all the nursing staff), advising us on grants and assisting with fundraising events.

We are sad to report that Richard Markham stood down in December 2022 after serving as a trustee for almost seven years including four as Chairman. A Life Member of the Friends since 2002, Richard has supported and encouraged our activities since the charity's earliest days. We greatly appreciate his increased commitment and contribution to the Friends after his official retirement from full-time consultancy at BEH, even while he continued to help the hospital by taking clinics. We shall miss his wise counsel and deep knowledge and experience. We thank him profoundly for his support.

Although our total income of £47,085 is much lower than last year (£319,615), our income in the previous year was very substantially higher than usual as a result of two extremely large legacies. Excluding income from legacies (which is negative due to an over accrual of an amount due in the prior year), our net income of £48,642 is higher than the previous year (£35,615) which is mainly due to one very large donation. We are indebted to all our donors, other fundraisers: Team Veolia and Emma Don; donations in memory of Chris Beatty, David Bradshaw, David Easty, Geoffrey Griffiths, Barbara Hatherall, John Heape, Jean Hook, Graham Murphy, John Sheppard, Margaret Stamper and Wendy Walcott plus a legacy from the estate of Sarah Hughes.

We issued a new version of our donation leaflet and form and updated our online donation platform to be consistent with the new form.

As recommended by the Charity Commission, we carried out an Internal Financial Review and are updating all our financial governance processes, including our Policies for Investment, Reserves and Expenses.

We have updated our Privacy Policy and registered as a Data Controller with the Information Commissioners' Office (#ZB507812).

We established a new telephone number for the Friends. The number is free to call from UK landlines and mobiles. People using it are automatically directed to one of our officers. The number can be programmed to include a menu allowing a caller to be directed to a particular officer, eg the Chairman or the Treasurer but this facility has, deliberately, not been set up yet.

Once again, we held no fundraising events in the year.

During the year, we have received several donations from Star Legal Solicitors who, when acting as Executors, have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated to us on condition that we would refund them in the event of a beneficiary being found and validated. The total of these donations has been treated as 'Designated Funds' and held in reserve.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2023

Further details of our activities, including grants made, are contained in *In Sight* which is circulated to members and other supporters who request it. *In Sight* is also available throughout BEH, on our website or to anyone on request.

Public benefit

The trustees confirm they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in relation to the objectives and actions of the charity.

The trustees are satisfied and confident that the charity's activities directly further its charitable purposes and provide clear benefits to its beneficiaries, as demonstrated above. The charity's beneficiaries include any and all patients of the Bristol Eye Hospital and its staff.

FINANCIAL REVIEW

Reserves Policy

The reserves carried forward of £357,049 (2022 - £343,547) are held in readily disposable investments and cash, for distribution as grants as required. At the balance sheet date, the charity had funding commitments of £166,309.

In addition to funds set aside to pay for grants already approved but not yet paid, the trustees consider it appropriate to hold free reserves to cover the sum of one year's expected future operating costs, one year's regular grants and any restricted funds.

Whilst the total funds at the end of the year exceed the minimum reserve required, the trustees do not consider the reserves to be excessive and they will continue to approve and pay for grants out of these available reserves.

No funds are held as custodian trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established on 13 April 1977. The charity is unincorporated; it is controlled by its governing document, a deed of trust, which was most recently updated on 18 May 2017 and approved by the Charity Commission on 12 July 2017.

Organisational structure

The charity is managed by trustees. There must be at least six and not more than twelve trustees. One third of the trustees retire at the end of each Annual General Meeting and are eligible for re-election for a term of three years. Trustees elect a Chairman (who must be one of their number) and a Secretary and a Treasurer, all for fixed periods. A Chairman may not serve as such for more than six years.

Any member of the Friends who is eligible to be a trustee may stand for election at an Annual General Meeting. The trustees may, during the year, co-opt any eligible member to be a trustee to serve until the next Annual General Meeting, at which he or she may stand for election by the members.

The charity has three sub-committees (for Events, Finance and Governance), all of which have formal Terms of Reference as required by our governing document.

The charity has several further volunteers, including some hospital staff who advise the trustees. We thank all our volunteers for their work.

The charity has no employees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Friends of Bristol Eye Hospital
Trustees' Annual Report
For the Year Ended 28 February 2023

After a thorough review in April 2020, the trustees concluded that our activities should not be materially impacted by the Covid-19 crisis and that our charity remains a going concern. This review included an assessment of the possible impacts on our income, outgoings, asset values, delivery of our services and our governance – as recommended by Charity Commission guidance issued on 23 March 2020.

The trustees assert that this conclusion remains valid in May 2023.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by order of the trustees on 10 May 2023 and signed on their behalf by

Dinah Harrison Trustee

Friends of Bristol Eye Hospital
Independent Examiner's Report
For the Year Ended 28 February 2023

Independent examiners report to the Trustees of Friends of Bristol Eye Hospital

I report to the trustees on my examination of the accounts for Friends of Bristol Eye Hospital ("the charity") for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michelle Ferris BSc(Hons) FCA DChA

MW Medical
a trading name of Albert Goodman LLP
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Date: 18 May 2023

Friends of Bristol Eye Hospital
Statement of Financial Activities
For the Year Ended 28 February 2023

	Note	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income from:			
Donations and legacies	2	36,576	312,242
Other trading activities	3	2,005	1,999
Investment income	4	5,031	1,361
Other income		3,473	4,013
Total income		47,085	319,615
Expenditure on:			
Raising funds	5	2,445	3,997
Charitable activities	6	31,138	46,682
Total expenditure		33,583	50,679
Net income/ (expenditure) & net movement in funds		13,502	268,936
Total funds brought forward		343,547	74,611
Total funds carried forward		357,049	343,547

Friends of Bristol Eye Hospital

Balance Sheet

As at 28 February 2023

		£	2023 £	£	2022 £
Non-current assets					
Investments	8	25,000		60,000	
			25,000		60,000
Current assets					
Stock		753		413	
Debtors	9	6,485		140,666	
Cash at bank and in hand		154,226		102,706	
Investments	8	171,365		65,241	
		332,829		309,026	
Liabilities					
Creditors falling due within one year	10	(780)		(25,479)	
Net current assets			332,049		283,547
Net assets			357,049		343,547
The funds of the charity					
Unrestricted funds:					
General funds	11		354,484		343,547
Designated funds	11		2,565		-
Total charity funds			357,049		343,547

The notes on pages 10 to 15 form part of these accounts.

Approved by the Trustees on 10 May 2023 and signed on their behalf by:

D Harrison
Trustee

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in £ sterling on the historic cost basis and in accordance with 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) – (Charities SORP (FRS 102)).

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income recognised in the period in which the Charity is entitled to receipt and the monetary value of income can be measured with sufficient reliability.

Requests and legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy. Where conditions for recognition have not been met, the legacies are disclosed.

Dividends are recognised on the due date for payment and interest on a receivable basis grossed up for any recoverable taxation.

1.3 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds comprise the fees paid to the investment managers in connection with the management of the Charity's investments together with any other costs associated with the holding of investment assets.

Charitable activities include all direct and indirect costs incurred by the Charity in meeting its charitable objectives. Benefits payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Benefits payable are included in the Statement of Financial Activities when approved by the Trustees and the intended recipient has either received the funds or has been informed of the decision to pay the benefit. Where conditions are attached to the benefit, the benefits are accounted for when either the recipient has a reasonable expectation that they will receive the benefit and any condition attaching to it is outside of the control of the Trustees or the conditions attaching to the benefit have been fulfilled.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

The Charity is not registered for VAT and irrecoverable VAT is aggregated with the expenditure on which it is incurred.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

1.5 Investments

Non-current asset investments comprise savings bonds with a maturity date of more than one year from the balance sheet date.

Current asset investments comprise instant access savings bonds, withdrawable at short notice or which reach maturity within one year of the balance sheet date.

1.6 Debtors

Accrued income is recognised at the settlement amount due whilst debtors relating to accrued interest are recognised when unconditionally due and reasonable assurance can be gained they will be received.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Grants that meet the recognition criteria set out in note 1.3 but have not been paid as at the year end are recognised as a liability.

1.9 Taxation

As a registered charity, the charity is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.10 Funds

General funds are unrestricted funds receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Designated funds are those set aside by the Trustees for specific purposes.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2023

2. Donations and legacies	2023 £	2022 £
Donations	37,643	28,097
Legacies	(1,557)	284,000
Subscriptions	490	145
	<hr/>	<hr/>
	36,576	312,242
	<hr/> <hr/>	<hr/> <hr/>
3. Other trading activities	2023 £	2022 £
Cards sale	203	284
Collection boxes	317	544
Give as you live	78	71
Other fundraising income	1,407	1,100
	<hr/>	<hr/>
	2,005	1,999
	<hr/> <hr/>	<hr/> <hr/>
4. Investment income	2023 £	2021 £
Interest from banks and investments	5,031	1,361
	<hr/>	<hr/>
	5,031	1,361
	<hr/> <hr/>	<hr/> <hr/>
5. Raising funds	2023 £	2022 £
“In Sight” magazine	465	2,635
Christmas card costs	117	129
Website and other publicity	1,649	1,087
Fundraising costs	214	146
	<hr/>	<hr/>
	2,445	3,997
	<hr/> <hr/>	<hr/> <hr/>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2023

6. Analysis of charitable expenditure

	2023	2022
	£	£
Grant funding (Note 7)	29,487	45,129
Support and governance costs (detailed below)	1,651	1,553
	<u>31,138</u>	<u>46,682</u>
Included in support and governance costs:	2023	2022
	£	£
Membership subscription	685	614
Travel expenses and postage	75	75
Bank charges	75	96
Accountancy	320	300
- Independent examination	496	468
- Accountancy		
	<u>1,651</u>	<u>1,553</u>

7. Grants payable

	£
Soundproofing BEH examination rooms	2,335
Tonopens (2) for EF use in BRI, BCH & Southmead	6,789
New worksurface with lockable cupboard and wall units for the Orthoptic department	2,267
Three Door Lockers for Outpatient staff changing room	1,093
Posture Support for retinal patients at home (21)	1,435
Refurbishment of Imaging Dept on Level 2	5,464
Memorial Service costs	595
Indoor Plants	1,296
Thomson Test Chart Complete Solution	688
Ophthalmic Photographers to attend Ophthalmic Imaging Association Annual Conference	618
Retirement Celebrations	1,930
PSG Equipment for patients	1,129
3D Television for teaching slit lamp examination	559
Heine Omega 600 Traveller Set	2,650
Aquarium Maintenance	500
Garden Maintenance	139
	<u>29,487</u>

All grants paid are to institutions with none paid to individuals.

Not included in the grants payable note above is approximately £166,300 which relate to grant payments agreed in principle. This amount hasn't been recognised as an expense and liability as the timing and value of these payments are uncertain.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2023

8. Investments

	2023 £	2022 £
Fixed rate cash held on deposit	196,365	125,241
Split as:		
Non-current asset investment (due > 1 year)	25,000	60,000
Current asset investment (due < 1 year)	171,365	65,241
	<u>196,365</u>	<u>125,241</u>

All investments are held to provide a return for the charity.

9. Debtors

	2023 £	2022 £
Other debtors	3,451	3,833
Accrued income	3,034	136,833
	<u>6,485</u>	<u>140,666</u>

10. Analysis of current liabilities

	2023 £	2022 £
Other creditors	-	24,735
Accruals	780	744
Total	<u>780</u>	<u>25,479</u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2023

11. Analysis of charitable funds

	Fund b/fwd. 01.03.22 £	Income £	Expenditure £	Fund c/fwd. 28.02.23 £
Unrestricted funds:				
General funds	343,547	44,520	(33,583)	354,484
Designated funds – Star Legal	-	2,565	-	2,565
	<hr/>	<hr/>	<hr/>	<hr/>
Total	343,547	47,085	(33,583)	357,049
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis of charitable funds – 2022

	Fund b/fwd. 01.03.21 £	Income £	Expenditure £	Fund c/fwd. 28.02.22 £
Unrestricted funds:				
General funds	74,611	319,615	(50,679)	343,547
	<hr/>	<hr/>	<hr/>	<hr/>
Total	74,644	319,615	(50,679)	343,547
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

General funds are for use by the charity for general charitable objectives.

The Star Legal designated fund was created by the trustees to recognise amounts donated to the charity by Star Legal Solicitors who, when acting as Executors, have been unable to trace all the beneficiaries nominated in a Will. Funds that they have been unable to allocate have been donated on condition that they would be refunded in the event of a beneficiary being found and validated. The amounts are therefore held in their own reserve.

12. Trustees and employees

The charity has no employees, and hence none that receive remuneration of over £60,000 (2022: none).

One trustee was paid expenses of £56 in the year (2022: one trustee was paid expenses of £4).

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales - Charity number 274349

Accounts

Friends of Bristol Eye Hospital
Trustees' Annual Report and Financial Statements
For the Year Ended 28 February 2022

Charity Registered in England and Wales Number: 274349

Friends of Bristol Eye Hospital
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Friends of Bristol Eye Hospital
Reference and Administrative Information
For the Year Ended 28 February 2022

Trustees	Kevin Abbey Wendy Beatty Dinah Harrison Richard Markham Kay McCluskey Ben Phipps James Reddish Simon St Leger-Harris Peter Turner Heather Walker	Secretary Chair (Appointed 16 November 2021) Treasurer (Retired 20 July 2021)
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Principal Office	Friends of Bristol Eye Hospital Lower Maudlin Street Bristol BS1 2LX
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Charity number	274349
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Independent Examiner	Michelle Ferris BSc(Hons) FCA DChA MW Medical 2 Westbury Mews Westbury Hill Westbury on Trym Bristol BS9 3QA
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Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2022

The trustees present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of the 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

The charity's object is the advancement of health and the relief of suffering of the sick for the benefit of the public by the making of grants or the provision of such other assistance to Bristol Eye Hospital (BEH) as BEH may request and as the trustees may in their absolute discretion see fit.

The charity does not contribute to core services for which the NHS is responsible.

Review of activities and achievements

Friends of Bristol Eye Hospital have had another successful year in meeting our objective of supporting the work of BEH and helping its patients.

We continue to derive our income from membership subscriptions, donations, legacies and fundraising activities. Thanks to our many loyal and generous supporters, we continue to improve the care, treatment and comfort of patients, by providing for that which is beyond NHS resources.

We had five grants in progress at the start of the year. During the year, BEH submitted applications for 11 new grants, all of which the trustees approved. One previously approved grant was withdrawn by BEH. The following six grants were paid in the year at a total cost of £19,086.

- **Volk VistaView Hand Held light-weight Mydriatic Camera** which enables eye doctors to examine and record, without getting too close, the fundal features of Covid-19 patients in the BRI or Weston General and also non-Covid patients who are too sick to come to BEH. Covid-19 can cause retinal haemorrhages and other severe eye problems. Covid-19 patients may also have pre-existing eye disease like hypertensive or diabetic retinopathy, which could be exacerbated by Covid-19 infection. Direct ophthalmoscopy requires getting very close to the patient and the risk of virus transmission is high, even when wearing personal protective equipment. Images can now be shared for consultation with colleagues on how to manage the condition and stored on the patient's record. The camera is also helping clinical research into the retinal changes and neurological complications associated with Covid-19.
- **Binocular Indirect Ophthalmoscope** which enabled BEH staff to run additional joint Orthoptic/Optomety appointments at the Spire hospital to reduce waiting times for patients.
- **3-section Electric Plinth with paper roll holder and padded cot sides** for one of the paediatric clinic rooms where patients are diagnosed and treated. With no couch for patients to lie on, if the clinician needed the patient to lie down, patient and clinician had to wait until a room with a couch became available. By providing a couch for this room, consultations are not interrupted thus improving the experience for the patient and saving everyone's time. The hospital now has more paediatric consultants seeing more and more patients so an uninterrupted flow through the clinics benefits everyone.
- **Carna Ent/Ophthalmic Patient Chairs** We bought 22 new clinical examination chairs for outpatient departments to replace previous chairs that were over ten years old. The new chairs are height-adjustable, more stable, have arms and a less slippery surface, all new features which help patients get in and out of the chairs more easily. They also make examination of patients' eyes more comfortable for patients and staff. Staff have described them as *"a million times better than the previous ones"* and say that patients find the arms particularly helpful.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2022

- **Contribution to the Above & Beyond (now Bristol & Weston Hospitals Charity) Appeal to transform the BEH Cataract Service** which included remodelling of the clinical space to create a seamless clinic and ensure an easier, safer patient journey.
- **Support for BEH Staff to celebrate the achievement of their colleague Gail Glew's 50 years' service for the Bristol NHS Trust**

The Volk VistaView Mydriatic Camera and the Electric Plinth were both purchased with funds raised in memory of Graham Murphy.

Further details of all these grants (with some photographs) are available on our website.

We also continued to pay for maintenance of indoor plants and the aquarium in the children's ward. Sadly we were again unable to visit the hospital to maintain the patients' courtyard garden and we again thank BEH staff for kindly watering plants during the summer.

In March 2021, we passed the milestone of £1½m made in grants since our inception in 1977.

At the year-end, there were nine grants (with a total expected cost of £51,222) which had been approved but not yet paid.

Trustees, officers and our hospital staff volunteers have not met in person since the start of the coronavirus pandemic in March 2020. The trustees held six formal meetings online and have continued to manage the charity efficiently while working remotely.

Nine members attended the AGM held online on 20 July 2021 at which Kay McCluskey and James Reddish were re-elected as trustees. After 19 years as a trustee, Peter Turner did not stand for re-election. Peter runs his family's practice Turners Opticians and works part time as a Senior Optometrist in the glaucoma & cataract clinics at BEH. Peter's knowledge, experience, opinion and advice have been invaluable to his fellow trustees. It's been a long and happy association and we thank him so much for the many years of service and support he has given to the Friends.

At the trustees' meeting immediately following our AGM, Dinah Harrison, Wendy Beatty and Simon St Leger-Harris were all unanimously re-elected as Chair, Secretary and Treasurer respectively.

We welcomed Ben Phipps as a new co-opted trustee in November 2021. Ben is a Medical Optometrist and Service lead in optometry for medical retina services at BEH.

Overall our total income was some £290,000 higher than the previous year. This was almost entirely due to two very substantial legacies of which £148,000 has been received and a further £136,000 is expected. These were supported by a sizeable fundraising event organised by Sirius Buying Group in memory of Chris Bennett (£7,500) and several other significant donations. Overall donations, cash collections, interest and Gift Aid were all higher than the previous year. We were saddened by the death of Christopher Bennett, Violet Bennett, Margaret Claridge, Ivy Hoskins, Mrs Pentland and Gerry Woods and gratefully acknowledge the substantial donations made to us in their memory.

The large legacy led us to invest funds in new fixed term bonds with Hampshire Trust Bank and Cambridge & Counties Bank.

We acknowledge significant fundraising initiatives by Kelly Farrant and Alex Sherman as well as Sirius Buying Group.

We rationalised the description of our various methods for donating and reorganised how fundraisers can promote sponsored events to collect donations via Donorbox or Wonderful.

We invested in a mobile card reader to accept payments by credit or debit card. This has been used so far by visitors to BEH buying Christmas cards but it can also be used to accept payments or donations at events.

We reviewed whether we should register with the Fundraising Regulator but decided not to do so at the present time. There are significant compliance requirements which we could meet but we do not currently have the resources to monitor them to ensure compliance.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2022

James Reddish took over as chair of our Governance Committee after Simon St Leger-Harris requested to stand down from this role. Simon remains on this committee.

We welcomed Laura Davis and Abi Hunter to improve our publicity via social media.

At our AGM in July 2021, Mark Stevens (BEH General Manager) apprised trustees and members how the hospital had functioned during the pandemic and its plans for the future.

Once again we held no fundraising events in the year.

Further details of our activities, including grants made, are contained in *In Sight* which is circulated to members and other supporters who request it. *In Sight* is also available at several locations in BEH, on our website or to anyone on request. We issued an edition of *In Sight* in June 2021. An issue is being prepared for publication in 2022.

We have not yet issued a new version of our donation leaflet, as we had planned, as daily life in the hospital has not yet returned to pre-pandemic normality.

We have prepared a new leaflet to encourage and assist people who might wish to leave us a legacy in their Will. We gratefully acknowledge financial support from Star legal to prepare this leaflet.

Public benefit

The trustees confirm they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in relation to the objectives and actions of the charity.

The trustees are satisfied and confident that the charity's activities directly further its charitable purposes and provide clear benefits to its beneficiaries, as demonstrated above. The charity's beneficiaries include any and all patients of the Bristol Eye Hospital and its staff.

FINANCIAL REVIEW

Reserves Policy

The reserves carried forward £343,547 (2021 - £74,611) are held in readily disposable investments and cash, for distribution as grants as required. The carried forward figure includes £136,000 which relates to accrued income from legacies which have yet to be received. At the balance sheet date, the charity had funding commitments of £24,267.

In addition to funds set aside to pay for grants already approved but not yet paid, the trustees consider it appropriate to hold sufficient free reserves to cover at least one year's expected future operating costs (excluding any other grants to BEH).

The total funds at the end of the year exceed this amount; the trustees do not consider the reserves to be excessive and they will continue to approve and pay for grants to BEH out of these available reserves.

No funds are held as custodian trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established on 13 April 1977. The charity is unincorporated; it is controlled by its governing document, a deed of trust, which was most recently updated on 18 May 2017 and approved by the Charity Commission on 12 July 2017.

Organisational structure

The charity is managed by trustees. There must be at least six and not more than twelve trustees. One third of the trustees retire at the end of each Annual General Meeting and are eligible for re-election for a term of three years. Trustees elect a Chairman (who must be one of their number) and a Secretary and a Treasurer, all for fixed periods. A Chairman may not serve as such for more than six years.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2022

Any member of the Friends who is eligible to be a trustee may stand for election at an Annual General Meeting. The trustees may, during the year, co-opt any eligible member to be a trustee to serve until the next Annual General Meeting, at which he or she may stand for election by the members.

The charity has three sub-committees (for Events, Finance and Governance), all of which have formal Terms of Reference as required by our governing document.

The charity has several further volunteers, including some hospital staff who advise the trustees. We thank all our volunteers for their work.

The charity has no employees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

After a thorough review in April 2020, the trustees concluded that our activities should not be materially impacted by the Covid-19 crisis and that our charity remains a going concern. This review included an assessment of the possible impacts on our income, outgoings, asset values, delivery of our services and our governance – as recommended by Charity Commission guidance issued on 23 March 2020.

The trustees assert that this conclusion remains valid in May 2022.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by order of the trustees on 10 May 2022 and signed on their behalf by

Dinah Harrison Trustee

Friends of Bristol Eye Hospital
Independent Examiner's Report
For the Year Ended 28 February 2022

Independent examiners report to the Trustees of Friends of Bristol Eye Hospital

I report to the trustees on my examination of the accounts for Friends of Bristol Eye Hospital ("the charity") for the year ended 28 February 2022.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michelle Ferris BSc(Hons) FCA DChA

MW Medical
a trading name of Albert Goodman LLP
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Date: 16 May 2022

Friends of Bristol Eye Hospital
Statement of Financial Activities
For the Year Ended 28 February 2022

	Note	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income from:			
Donations and legacies	2	312,242	19,562
Other trading activities	3	1,999	1,987
Investment income	4	1,361	1,140
Other income		4,013	4,529
Total income		319,615	27,218
Expenditure on:			
Raising funds	5	3,997	980
Charitable activities	6	46,682	73,536
Total expenditure		50,679	74,516
Net income/ (expenditure) & net movement in funds		268,936	(47,298)
Total funds brought forward		74,611	121,909
Total funds carried forward		343,547	74,611

Friends of Bristol Eye Hospital
 Balance Sheet
 As at 28 February 2022

		£	2022 £	£	2021 £
	Note				
Non-current assets					
Investments	8	60,000	-		
		-----		-----	
			60,000		-
Current assets					
Stock		413		499	
Debtors	9	140,666		4,861	
Cash at bank and in hand		102,706		93,828	
Investments	8	65,241		1,000	
		-----		-----	
		309,026		100,188	
Liabilities					
Creditors falling due within one year	10	(25,479)		(25,577)	
		-----		-----	
Net current assets			283,547		74,611
			-----		-----
Net assets			343,547		74,611
			=====		=====
The funds of the charity					
Unrestricted funds	11		343,547		74,611
			-----		-----
Total charity funds			343,547		74,611
			=====		=====

The notes on pages 9 to 14 form part of these accounts.

Approved by the Trustees on 10 May 2022 and signed on their behalf by:

D Harrison
 Trustee

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in £ sterling on the historic cost basis and in accordance with 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) – (Charities SORP (FRS 102)).

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income recognised in the period in which the Charity is entitled to receipt and the monetary value of income can be measured with sufficient reliability.

Bequests and legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy. Where conditions for recognition have not been met, the legacies are disclosed in note 2.

Dividends are recognised on the due date for payment and interest on a receivable basis grossed up for any recoverable taxation.

1.3 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds comprise the fees paid to the investment managers in connection with the management of the Charity's investments together with any other costs associated with the holding of investment assets.

Charitable activities include all direct and indirect costs incurred by the Charity in meeting its charitable objectives. Benefits payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Benefits payable are included in the Statement of Financial Activities when approved by the Trustees and the intended recipient has either received the funds or has been informed of the decision to pay the benefit. Where conditions are attached to the benefit, the benefits are accounted for when either the recipient has a reasonable expectation that they will receive the benefit and any condition attaching to it is outside of the control of the Trustees or the conditions attaching to the benefit have been fulfilled.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

The Charity is not registered for VAT and irrecoverable VAT is aggregated with the expenditure on which it is incurred.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

1.5 Investments

Non-current asset investments comprise savings bonds with a maturity date of more than one year from the balance sheet date.

Current asset investments comprise instant access savings bonds, withdrawable at short notice or which reach maturity within one year of the balance sheet date.

1.6 Debtors

Accrued income is recognised at the settlement amount due whilst debtors relating to accrued interest are recognised when unconditionally due and reasonable assurance can be gained they will be received.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Grants that meet the recognition criteria set out in note 1.3 but have not been paid as at the year end are recognised as a liability.

1.9 Taxation

As a registered charity, the charity is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.10 Funds

General funds are unrestricted funds receivable or generated for the objects of the charity without specified purpose and are available as general funds.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2022

2. Donations and legacies	2022	2021
	£	£
Donations	28,097	17,072
Legacies	284,000	2,000
Subscriptions	145	490
	<u>312,242</u>	<u>19,562</u>
	<u><u>312,242</u></u>	<u><u>19,562</u></u>
3. Other trading activities	2022	2021
	£	£
Fundraising events	-	-
Cards sale	284	273
Collection boxes	544	291
Give as you live	71	37
Other fundraising income	1,100	1,386
	<u>1,999</u>	<u>1,987</u>
	<u><u>1,999</u></u>	<u><u>1,987</u></u>
4. Investment income	2022	2021
	£	£
Interest from banks and National Savings Income Bonds	1,361	1,140
	<u>1,361</u>	<u>1,140</u>
	<u><u>1,361</u></u>	<u><u>1,140</u></u>
5. Raising funds	2022	2021
	£	£
“In Sight” magazine	2,635	-
Christmas card costs	129	29
Website and other publicity	1,087	652
Fundraising costs	146	299
Event costs	-	-
	<u>3,997</u>	<u>980</u>
	<u><u>3,997</u></u>	<u><u>980</u></u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2022

6. Analysis of charitable expenditure

	2022	2021
	£	£
Grant funding (Note 7)	45,129	72,018
Support and governance costs (detailed below)	1,553	1,518
	<hr/>	<hr/>
	46,682	73,536
	<hr/>	<hr/>
Included in support and governance costs:	2022	2021
	£	£
Membership subscription	614	585
Travel expenses and postage	75	147
Bank charges	96	66
Accountancy	300	300
- Independent examination	468	420
- Accountancy		
	<hr/>	<hr/>
	1,553	1,518
	<hr/>	<hr/>

7. Grants payable

	£
Binocular Indirect Ophthalmoscope	2,995
Volk Vista View Hand Held Mydriatic Camera	1,149
Electric 3-section Plinth; with paper roll holder and padded cotsides	1,136
Carna Ent/Ophthalmic Patient Chairs Ca110	12,650
Above & Beyond Appeal for BEH Cataract Surgery	1,000
Support for 50 year service celebration	156
Aquarium Maintenance	480
Indoor Plants	1,296
Thomson Test Chart Complete Solution	6,180
Ocura Premium Folding Privacy Screens	6,229
Retirement Celebration	5,000
Ocura Carna ENT Ophthalmic patient chairs round base CA1111 (9)	6,858
	<hr/>
	45,129
	<hr/>

All grants paid are to institutions with none paid to individuals.

Not included in the grants payable note above is approximately £27,000 which relate to grant payments agreed in principle. This amount hasn't been recognised as an expense and liability as the timing and value of these payments are uncertain.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2022

8. Investments

	2022 £	2021 £
Fixed rate cash held on deposit	125,241	1,000
Split as:		
Non-current asset investment (due > 1 year)	60,000	-
Current asset investment (due < 1 year)	65,241	1,000
	<u>125,241</u>	<u>1,000</u>

All investments are held to provide a return for the charity.

9. Debtors

	2022 £	2021 £
Other debtors	3,833	4,683
Accrued income	136,833	178
	<u>140,666</u>	<u>4,861</u>

10. Analysis of current liabilities

	2022 £	2021 £
Other creditors	24,735	24,857
Accruals	744	720
Total	<u>25,479</u>	<u>25,577</u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2022

11. Analysis of charitable funds

	Fund b/fwd. 01.03.21 £	Income £	Expenditure £	Fund c/fwd. 28.02.22 £
Unrestricted funds	74,611	319,615	(50,679)	343,547
Total	74,611	319,615	(50,679)	343,547

Analysis of charitable funds – 2021

	Fund b/fwd. 01.03.20 £	Income £	Expenditure £	Fund c/fwd. 28.02.21 £
Unrestricted funds	121,909	27,218	(74,516)	74,611
Total	121,909	27,218	(74,516)	74,611

12. Trustees and employees

The charity has no employees, and hence none that receive remuneration of over £60,000 (2021: none).

One trustee was paid travel expense of £4 in the year (2021: £10).

FRIENDS OF BRISTOL EYE HOSPITAL

England & Wales - Charity number 274349

Accounts

Friends of Bristol Eye Hospital
Trustees' Annual Report and Financial Statements
For the Year Ended 28 February 2021

Charity Registered in England and Wales Number: 274349

Friends of Bristol Eye Hospital
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Friends of Bristol Eye Hospital
Reference and Administrative Information
For the Year Ended 28 February 2021

Trustees

Kevin Abbey	
Wendy Beatty	Secretary from 24 November 2020
Dinah Harrison	Secretary until 24 November 2020
	Chair from 24 November 2020
Richard Markham	Chair until 24 November 2020
Kay McCluskey	
James Reddish	
Simon St Leger-Harris	Treasurer
Peter Turner	
Heather Walker	

Principal Office

Friends of Bristol Eye Hospital
Lower Maudlin Street
Bristol
BS1 2LX

Charity Number 274349

Independent Examiner

Michelle Ferris FCA
MW Medical
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2021

The trustees present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of the 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

The charity's object is the advancement of health and the relief of suffering of the sick for the benefit of the public by the making of grants or the provision of such other assistance to Bristol Eye Hospital (BEH) as BEH may request and as the trustees may in their absolute discretion see fit.

The charity does not contribute to core services for which the NHS is responsible.

Review of activities and achievements

Friends of Bristol Eye Hospital have had another successful year in meeting our objective of supporting the work of BEH and helping its patients.

We continue to derive our income from membership subscriptions, donations, legacies and fundraising activities. Thanks to our many loyal and generous supporters, we continue to improve the care, treatment and comfort of patients, by providing for that which is beyond NHS resources.

We had six grants in progress at the start of the year. During the year, BEH submitted applications for eight new grants, all of which the trustees approved. The trustees also proposed two grants to support staff during the Covid-19 crisis and these were accepted by the hospital. One previously approved grant was withdrawn by BEH. Ten grants were paid in the year at a total cost of £72,018, including:

- **Ophthalmic Slit Lamp and Table** to replace Emergency Department equipment which was over 20 years' old. The new slit lamp has superior optics for examining patients' eyes. The wheelchair-friendly table means patients with limited mobility are spared the strain of transferring to another chair. This saves time and effort and allows staff to examine more patients per day.
- **Two fully motorised chairs** for use with patients receiving intra-vitreous injections in Outpatient Departments in Weston General Hospital and the South Bristol Community Hospital.
- **Two further motorised chairs and two Autodesk workstations** for use in Outpatient clinics in BEH, ensuring that the equipment is identical in all eight clinics.
- **Day Care Outpatient Surgery Treatment Chair** for Emergency Department patients to replace the previous uncomfortable couch which was over 25 years old and not user friendly for patients or staff.
- **Two iCare ic200 Tonometers** for use in Weston General Hospital. (Part of the integration of United Hospitals Bristol with Weston Area Trust, completed in September 2020, was to expand and develop the ophthalmic service at Weston, which is run by BEH staff. We paid £10,800 to buy two iCare tonometers (and 4,000 disposable probes) which were urgently needed so that the new glaucoma clinic could get underway.)
- Another **iCare ic200 Tonometer** for the Emergency Department in Bristol.
- **Supplies of refreshments for staff** during Covid-19 pandemic (on two occasions).
- Cost of materials used by volunteers to make emergency Personal Protective Equipment for staff.

Further details of these grants (with some photographs) are available on our website and in *In Sight 2021*.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2021

We also continued to pay for maintenance of indoor plants and the aquarium in the children's ward. Sadly, we were unable to visit the hospital to maintain the patients' courtyard garden, although BEH staff kindly watered plants to keep them going through the summer.

At the year-end, there remained five grants which had been approved (at a total expected cost of £19,338) but not yet paid. These do not meet the criteria for being accrued in the accounts, and are in addition to the included accruals of £24,842.

On 17 March 2020, owing to the coronavirus pandemic, the UK government decreed a national "lockdown". Special safety measures became law and meetings were prohibited until further notice. Trustees, officers, and our hospital staff volunteers were unable to meet in person during the rest of the year but continued to manage the charity efficiently while working remotely. The trustees held four formal meetings online, in addition to the AGM which had to be deferred but was eventually held online on 24 November 2020. 12 members attended. Wendy Beatty, Dinah Harrison, and Simon St Leger-Harris were re-elected as trustees and Kevin Abbey was elected as a trustee for the first time, having been co-opted on 20 November 2019.

At the trustees' meeting immediately following our AGM, Richard Markham retired as Chairman after 4½ years in the role; he continues as a trustee. Dinah Harrison, who had served as our Secretary for an astonishing 43 years, was elected as our new Chairman and Wendy Beatty was elected as our new Secretary. Simon St Leger-Harris was re-elected as Treasurer.

Overall, our total income was £55,000 less than the previous year. This was mainly because we received just two relatively small legacies this year. In the long term, legacies account for more than half of our overall income but naturally the amounts can vary very significantly from year to year.

Excluding legacies, our total income reduced from £32,492 to £25,218 – a fall of 22%. This was due to several factors, including fewer patients and other visitors to the hospital (and those that were admitted probably had more pressing concerns), not holding any events, fewer fund-raising activities by our supporters and being unable to publish *In Sight* in 2020. These were offset to some extent by another significant rise in regular donations (fixed donations made annually, quarterly or monthly), up from £4,053 in 2020 to £4,991 in 2021, a rise of 23%. These amounts, in addition to some substantial donations in memory of former patients, funds generously raised by BEH staff and a surprisingly large and welcome number of anonymous donations, have meant that total income has not fallen by as much as could otherwise have been expected.

Overall, the decline in income was acceptable given the very unusual circumstances this year. Thankfully it did not limit our ability to support the hospital during the year and we remain well placed to meet future requests for grants.

As advised last year, we appointed Donorbox as an online donation platform to replace the Wonderful Organisation which ceased operating on 31 March 2020. Donorbox allows us to collect donations online securely within our own new website and enables us to ask for exactly the same information that we would collect from a new donor using our paper form, e.g. contact details, Gift Aid, their reasons for donating and their communication preferences, etc.

Donorbox charge 2.7% plus 20p on donations. Wonderful were entirely free. Wonderful have recently relaunched their service and we now have a new account with them. However, while this is good for one-off donations or fund-raisers seeking sponsorship etc, it would not allow us to collect data from donors or process membership applications. We intend to run our new Wonderful account alongside Donorbox as they meet these different needs.

NS&I effectively ceased paying interest on Income Bonds in November 2020. We transferred all but a nominal amount out of our NS&I account on the day the interest stopped. We set up a range of new deposit accounts with Hampshire Trust Bank, Redwood Bank and the Monmouthshire Building Society each carrying a different term or notice period, thus allowing us to earn as much interest as we could while still meeting demands to pay grants to the NHS (and other payments) when required.

NatWest advised us in August 2020 that we must switch our current account with them to another bank and that we would receive a significant incentive for so doing. We chose the Co-operative Bank, and our new account was eventually (after some undue delay) opened in January 2021 and our two NatWest accounts were both closed.

Friends of Bristol Eye Hospital

Trustees' Annual Report

For the Year Ended 28 February 2021

Our Christmas cards purchased in February 2020 had the wrong hospital name and logo printed on the inside of each card in 220 out of the 300 packs bought. The packs had correct backing slips visible through each pack's wrapping and so the error only became apparent after the packs were sold and opened. Happily, the printers refunded the entire cost of all the packs purchased, including those that were correct, and offered us a discount to purchase new cards in 2021. Supporters who had bought cards very kindly declined our offers of refunds or replacement cards. Pandemic conditions meant we had virtually no sales outlets, so there were not many people to contact regarding redress, and - thanks to the generosity of all concerned - we made a significant profit this year despite selling very few cards. It's an ill wind ...

Our relaunched website, which replaced one dating from 2013, has proved a major and welcome improvement, receiving many compliments from members and hospital staff. It incorporates a new logo now also appearing on all our publicity. We thank our Publicity Officer, Kevin Abbey, and our web designer Russ Willey for all their work on this.

Further details of our activities, including grants made, are contained in *In Sight* which is circulated to members and other supporters who request it. We did not issue an edition of *In Sight* in 2020 - the main reason was that we were unable to enter the hospital to take photographs or interview staff for articles. An issue is being prepared for publication in spring 2021. *In Sight* will also be available at four locations in BEH, on our website or to anyone on request.

We have completed a new leaflet promoting ourselves which will be printed (and displayed throughout the hospital) when the national lockdowns cease and life in the hospital returns to normal.

We are also working on a new leaflet to encourage and assist people who might wish to leave us legacies in their Will.

Public benefit

The trustees confirm they have complied with their duty to have due regard to the Charity Commission's guidance on public benefit in relation to the objectives and actions of the charity.

The trustees are satisfied and confident that the charity's activities directly further its charitable purposes and provide clear benefits to its beneficiaries, as demonstrated above. The charity's beneficiaries include all patients of the Bristol Eye Hospital and its staff.

FINANCIAL REVIEW

Reserves Policy

The reserves carried forward £74,611 (2020 - £121,909) are held in readily disposable investments and cash, for distribution as grants as required. At the balance sheet date, the charity had anticipated funding commitments (in addition to those already accrued) of £19,338.

In addition to funds set aside to pay for grants already approved but not yet paid, the trustees consider it appropriate to hold sufficient free reserves to cover at least one year's expected future operating costs (excluding any other grants to BEH).

The total funds at the end of the year exceed this amount; the trustees do not consider the reserves to be excessive and they will continue to approve and pay for grants to BEH out of these available reserves.

No funds are held as custodian trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established on 13 April 1977. The charity is unincorporated; it is controlled by its governing document, a deed of trust, which was most recently updated on 18 May 2017 and approved by the Charity Commission on 12 July 2017.

Friends of Bristol Eye Hospital
Trustees' Annual Report
For the Year Ended 28 February 2021

Organisational structure

The charity is managed by trustees. There must be at least six and not more than twelve trustees. One third of the trustees retire at the end of each Annual General Meeting and are eligible for re-election for a term of three years. Trustees elect a Chairman (who must be one of their number) and a Secretary and a Treasurer, all for fixed periods. A Chairman may not serve as such for more than six years.

Any member of the Friends who is eligible to be a trustee may stand for election at an Annual General Meeting. The trustees may, during the year, co-opt any eligible member to be a trustee to serve until the next Annual General Meeting, at which he or she may stand for election by the members.

The charity has three sub-committees (for Events, Finance and Governance), all of which have formal Terms of Reference as required by our governing document.

The charity has several further volunteers, including some hospital staff who advise the trustees. We thank all our volunteers for their work.

The charity has no employees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

After a thorough review in April 2020, the trustees concluded that our activities should not be materially impacted by the Covid-19 crisis and that our charity remains a going concern. This review included an assessment of the possible impacts on our income, outgoings, asset values, delivery of our services and our governance – as recommended by Charity Commission guidance issued on 23 March 2020.

The trustees assert that this conclusion remains valid in July 2021.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by order of the trustees on and signed on their behalf by:

.....
D Harrison - Trustee

Friends of Bristol Eye Hospital
Independent Examiner's Report
For the Year Ended 28 February 2021

Independent examiners report to the Trustees of Friends of Bristol Eye Hospital

I report to the trustees on my examination of the accounts for Friends of Bristol Eye Hospital ("the charity") for the year ended 28 February 2021.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Michelle Ferris FCA

MW Medical
a trading name of Albert Goodman LLP
2 Westbury Mews
Westbury Hill
Westbury on Trym
Bristol
BS9 3QA

Date.....

Friends of Bristol Eye Hospital
Statement of Financial Activities
For the Year Ended 28 February 2021

	Note	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income from:			
Donations and legacies	2	19,562	68,270
Other trading activities	3	1,987	9,911
Investment income	4	1,140	1,044
Other income		4,529	2,375
Total income		27,218	81,600
Expenditure on:			
Raising funds	5	980	5,453
Charitable activities	6	73,536	100,568
Total expenditure		74,516	106,021
Net (expenditure) / income & net movement in funds		(47,298)	(24,421)
Total funds brought forward		121,909	146,330
Total funds carried forward		74,611	121,909

Friends of Bristol Eye Hospital

Balance Sheet

As at 28 February 2021

		£	2021 £	£	2020 £
	Note				
Current assets					
Stock			499		405
Debtors	9		4,861		2,329
Cash at bank and in hand			93,828		4,495
Investments	8		1,000		124,000
			<hr/>	<hr/>	
			100,188		131,229
Liabilities					
Creditors falling due within one year	10		(25,577)		(9,320)
			<hr/>	<hr/>	
Net current assets			74,611		121,909
			<hr/>	<hr/>	
Net assets			74,611		121,909
			<hr/> <hr/>	<hr/> <hr/>	
The funds of the charity					
Unrestricted funds	11		74,611		121,909
			<hr/>	<hr/>	
Total charity funds			74,611		121,909
			<hr/> <hr/>	<hr/> <hr/>	

The notes on pages 9 to 14 form part of these accounts.

Approved by the Trustees on and signed on their behalf by:

.....
D Harrison
Trustee

1. Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared in £ sterling on the historic cost basis and in accordance with 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) – (Charities SORP (FRS 102)).

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income recognised in the period in which the Charity is entitled to receipt and the monetary value of income can be measured with sufficient reliability.

Dividends are recognised on the due date for payment and interest on a receivable basis grossed up for any recoverable taxation.

1.3 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds comprise the fees paid to the investment managers in connection with the management of the Charity's investments together with any other costs associated with the holding of investment assets.

Charitable activities include all direct and indirect costs incurred by the Charity in meeting its charitable objectives. Benefits payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Benefits payable are included in the Statement of Financial Activities when approved by the Trustees and the intended recipient has either received the funds or has been informed of the decision to pay the benefit. Where conditions are attached to the benefit, the benefits are accounted for when either the recipient has a reasonable expectation that they will receive the benefit and any condition attaching to it is outside of the control of the Trustees or the conditions attaching to the benefit have been fulfilled.

Governance costs comprise all costs incurred in running the charity itself as an organisation, and its compliance with regulation and good practice.

The Charity is not registered for VAT and irrecoverable VAT is aggregated with the expenditure on which it is incurred.

1.4 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

1.5 Current asset investments

Current asset investments comprise instant access savings bonds, withdrawable at short notice.

1.6 Debtors

Debtors relating to accrued interest are recognised when unconditionally due and reasonable assurance can be gained they will be received.

1.7 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.8 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Grants that meet the recognition criteria set out in note 1.3 but have not been paid as at the year end are recognised as a liability.

1.9 Taxation

As a registered charity, the charity is not liable to corporation tax to the extent that income and gains are applied to charitable activities.

1.10 Funds

General funds are unrestricted funds receivable or generated for the objects of the charity without specified purpose and are available as general funds.

1.11 Financial instruments

The charity only holds basic financial instruments as defined by FRS102. The financial assets and liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 13. Prepayments are not financial instruments. Investments are bonds and therefore classified as basic financial instruments, measured at face value.

Cash at bank and in hand – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments and are measured at amortised cost as detailed in note 13. Taxation and social security are not included in the financial instruments disclosure definition.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2021

2. Donations and legacies	2021	2020
	£	£
Donations	17,072	18,947
Legacies	2,000	49,108
Subscriptions	490	215
	<u>19,562</u>	<u>68,270</u>
	<u><u>19,562</u></u>	<u><u>68,270</u></u>
3. Other trading activities	2021	2020
	£	£
Fundraising events	-	5,024
Cards sale	273	414
Collection boxes	291	564
Give as you live	37	36
Other income	1,386	3,873
	<u>1,987</u>	<u>9,911</u>
	<u><u>1,987</u></u>	<u><u>9,911</u></u>
4. Investment income	2021	2020
	£	£
Interest from banks and National Savings Income Bonds	1,140	1,044
	<u>1,140</u>	<u>1,044</u>
	<u><u>1,140</u></u>	<u><u>1,044</u></u>
5. Raising funds	2021	2020
	£	£
“In Sight” magazine	-	1,695
Christmas card costs	29	181
Website and other publicity	652	1,367
Fundraising costs	299	517
Event costs	-	1,693
	<u>980</u>	<u>5,453</u>
	<u><u>980</u></u>	<u><u>5,453</u></u>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2021

6. Analysis of charitable expenditure

	2021	2020
	£	£
Grant funding (Note 7)	72,018	98,439
Support and governance costs (detailed below)	1,518	2,129
	<u>73,356</u>	<u>100,568</u>
Included in support and governance costs:	2021	2020
	£	£
Membership subscription	585	557
Travel expenses and postage	147	792
Bank charges	66	60
Accountancy	300	300
- Independent examination	420	420
- Accountancy		
	<u>1,518</u>	<u>2,129</u>

7. Grants payable

	£
Staff Support during Covid-19 crisis	200
Cost of materials for Covid-19 Face Visors (100)	75
Plaque for Mural	99
Ophthalmic Slit Lamp and Table for A&E	15,865
Slit Lamp top up cost	5,365
iCare ic200 Tonometer	4,007
Takagi UN-21 fully motorised chairs (2) with foot switch	8,723
iCare ic200 Tonometer(s) in Weston (2 plus 4,000 disposable probes)	10,800
Staff Support during Covid-19 crisis	245
Slit Lamp and Table for ED – Maintenance Contract	1,750
CA1850 Day car Outpatient surgery treatment chair	3,560
X2 Takagi ST-40 Autodesk workstations & Takagi UN-21 fully motorised chairs	19,532
Aquarium Maintenance	500
Indoor Plants	1,296
	<u>72,018</u>

All grants paid are to institutions with none paid to individuals.

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2021

8. Investments

Movement in investments	2021 £	2020 £
National Savings Income bonds as at 1 March 2020	124,000	140,000
Additions during year	7,500	53,000
Disposals during year	(130,500)	(69,000)
	<hr/>	<hr/>
National Savings Income bonds as at 28 February 2021	1,000	124,000
	<hr/> <hr/>	<hr/> <hr/>

All investments are held to provide a return for the charity.

9. Debtors

	2021 £	2020 £
Other debtors	4,861	2,329
	<hr/>	<hr/>

10. Analysis of current liabilities

	2021 £	2020 £
Other creditors	24,857	8,600
Accruals	720	720
	<hr/>	<hr/>
Total	25,577	9,320
	<hr/> <hr/>	<hr/> <hr/>

Friends of Bristol Eye Hospital
Notes to the Financial Statements
For the Year Ended 28 February 2021

11. Analysis of charitable funds

	Fund b/fwd. 01.03.20 £	Income £	Expenditure £	Fund c/fwd. 28.02.21 £
Unrestricted funds	121,909	27,218	(74,516)	74,611
Total	121,909	27,218	(74,516)	74,611

Analysis of charitable funds – 2020

	Fund b/fwd. 01.03.19 £	Income £	Expenditure £	Fund c/fwd. 29.03.20 £
Unrestricted funds	146,330	81,600	(106,021)	121,909
Total	146,330	81,600	(106,021)	121,909

12. Trustees and employees

The charity has no employees, and hence none that receive remuneration of over £60,000 (2020: none).

Trustees expenses amount to £147 during the period for reimbursement of expenses incurred in activities relating to the charity's operation (2020: £792).

13. Financial instruments

	2021 £	2020 £
Financial assets that are debt instruments measured at amortised cost	99,689	130,824
Financial liabilities measured at amortised cost	25,577	9,320

During 2021, there was income on the financial assets of £1,140 (2020 – £1,044), with no items of expenditure, gains or losses to report (2020 – none).