

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2025
for
Fighting for Sight Aberdeen**

**SBP
Accountants
27 Finlayson Street
Fraserburgh
Aberdeenshire
AB43 9JQ**

Fighting for Sight Aberdeen

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Fighting for Sight Aberdeen

Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of Fighting for Sight are:

To support high quality clinical research focused on the diagnosis, prevention and treatment of eye diseases in adults and children.

To equip and furnish the Fighting for Sight Clinical Research Room and clinical rooms in the Eye Clinic.

To promote staff development and training.

To promote patient education and support.

Significant activities

The main activities undertaken in relation to the objectives and aims are as follows:

Funded a maintenance contracts x 2 for previously purchased Heidelberg Spectralis OCT.

Funded grant application for 3 clinical scientist to attend and present data at a national meeting in Newcastle (x2) and an international meeting in Utrecht (x1).

Funded 7 eye out-patient nurses and 1 specialist doctor to attend advanced training courses for their EOPD work.

Funded 4 optometrists to attend their national optometry meeting in London.

Funded an equipment grant for an ocular response analyser to measure eye pressure in the virtual glaucoma clinics and 3 headband magnifies for the oculoplastic clinics.

Funded the publication costs of a paper presenting eye clinic data.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have continued to receive monies throughout the year from patients.

We funded 2 annual maintenance contracts for an essential piece of imaging equipment and 4 further pieces of equipment.

We continued to receive monies from the numerous collecting cans that we have distributed throughout Aberdeen.

Monies to attend training courses or meetings were provided for 12 staff this year.

FINANCIAL REVIEW

Financial position

The income for the year is significantly lower than the previous year at an overall total of £26,629 (2024: £344,920). In the previous year, two one-off legacy donations were received totalling £321,306 which has made the difference compared to the current year. This aside, general income actually increased year on year from a total of £23,614 to £26,629.

Although the total income of the charity for the year did not exceed the threshold for the preparation of Receipts & Payments Accounts it was agreed by the Trustees that fully Accrued Accounts were to prepared this year.

Fighting for Sight Aberdeen

Report of the Trustees for the Year Ended 31 May 2025

FINANCIAL REVIEW

Reserves policy

Only relatively small reserves would be acceptable. Reserves may be useful to purchase medical/research equipment and to support fundraising activities.

Possible items that the charity may consider to purchase or support in the future and have been identified as reasonable objectives are:

Installation of a new donor wall in the department.

Travel expenses for allied health professionals to attend specialised courses and/or additional training.

Educational resources for trainee ophthalmologists and specialist nurses.

Funding to purchase new equipment for research and audit purposes.

Pump priming projects.

As a result of the significant legacies received in the previous year the trustees consider that the charity has adequate funds on deposit to meet ongoing day to day requirements and to maintain a suitable reserve fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO33004

Principal address

Eye Clinic
Yellow Zone Level 3
Aberdeen Royal Infirmary
Aberdeen
Aberdeenshire
AB25 2ZN

Trustees

Mr C Scott (appointed 25.2.25)

Miss M Kumarasamy (appointed 25.2.25)

Mr S McPherson (appointed 25.2.25)

Independent Examiner

Ronnie Birnie, FCCA

SBP

Accountants

27 Finlayson Street

Fraserburgh

Aberdeenshire

AB43 9JQ

Approved by order of the board of trustees on 7 April 2026 and signed on its behalf by:



Trustee

15.4.26

**Independent Examiner's Report to the Trustees of
Fighting for Sight Aberdeen**

Independent examiner's report to the trustees of Fighting for Sight Aberdeen

I report to the charity trustees on my examination of the accounts of Fighting for Sight Aberdeen (the Trust) for the year ended 31 May 2025.

Responsibilities and basis of report

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

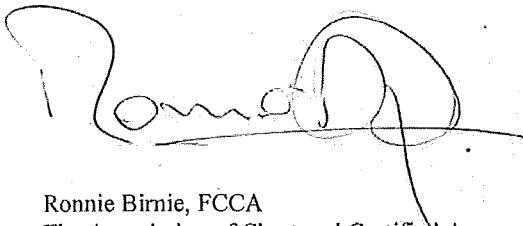
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.



Ronnie Birnie, FCCA
The Association of Chartered Certified Accountants

SBP
Accountants
27 Finlayson Street
Fraserburgh
Aberdeenshire
AB43 9JQ

7 April 2026

Fighting for Sight Aberdeen

Statement of Financial Activities for the Year Ended 31 May 2025

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		20,391	339,765
Other trading activities	2	1,409	505
Investment income	3	4,829	4,650
Total		26,629	344,920
EXPENDITURE ON			
Raising funds			
Raising donations and legacies		7,997	2,724
Other trading activities		1,000	876
		8,997	3,600
Charitable activities			
Governance costs		1,320	750
Support costs		10,229	14,844
Other resources expended		39,212	7,514
Total		59,758	26,708
NET INCOME/(EXPENDITURE)		(33,129)	318,212
RECONCILIATION OF FUNDS			
Total funds brought forward		538,186	219,974
TOTAL FUNDS CARRIED FORWARD		505,057	538,186

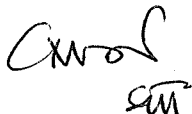
The notes form part of these financial statements

Fighting for Sight Aberdeen

Balance Sheet 31 May 2025

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	117,635	123,808
CURRENT ASSETS			
Stocks	7	2,000	3,000
Debtors	8	755	897
Cash at bank		385,567	411,231
		<u>388,322</u>	<u>415,128</u>
CREDITORS			
Amounts falling due within one year	9	(900)	(750)
NET CURRENT ASSETS		<u>387,422</u>	<u>414,378</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>505,057</u>	<u>538,186</u>
NET ASSETS		<u>505,057</u>	<u>538,186</u>
FUNDS	10		
Unrestricted funds		505,057	538,186
TOTAL FUNDS		<u>505,057</u>	<u>538,186</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 April 2026 and were signed on its behalf by:


 Trustee
 15.4.26

Fighting for Sight Aberdeen

Notes to the Financial Statements for the Year Ended 31 May 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

As a result of the charity's income for the year exceeding the threshold for the preparation of 'Receipts and Payments' Accounts, 'Fully Accrued' Accounts have been prepared this year. The previous year's comparative figures have also been restated as appropriate.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Medical and office equipment	- 25% on reducing balance
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fighting for Sight Aberdeen

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

2. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Shop income	<u>1,409</u>	<u>505</u>

3. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Interest receivable	<u>4,829</u>	<u>4,650</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	339,765
Other trading activities	505
Investment income	<u>4,650</u>
Total	<u>344,920</u>
EXPENDITURE ON	
Raising funds	
Raising donations and legacies	2,724
Other trading activities	<u>876</u>
	3,600
Charitable activities	
Governance costs	750
Support costs	14,844
Other resources expended	<u>7,514</u>
Total	<u>26,708</u>
NET INCOME	318,212
RECONCILIATION OF FUNDS	
Total funds brought forward	219,974

Fighting for Sight Aberdeen

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

538,186

6. TANGIBLE FIXED ASSETS

Medical
and
office
equipment
£

COST

At 1 June 2024

132,288

Additions

33,039

At 31 May 2025

165,327

DEPRECIATION

At 1 June 2024

8,480

Charge for year

39,212

At 31 May 2025

47,692

NET BOOK VALUE

At 31 May 2025

117,635

At 31 May 2024

123,808

7. STOCKS

31.5.25

31.5.24

£

£

Stocks

2,000

3,000

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.5.25

31.5.24

£

£

Prepayments and accrued income

755

897

Fighting for Sight Aberdeen

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Other creditors	<u>900</u>	<u>750</u>

10. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	538,186	(33,129)	505,057
TOTAL FUNDS	<u>538,186</u>	<u>(33,129)</u>	<u>505,057</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,629	(59,758)	(33,129)
TOTAL FUNDS	<u>26,629</u>	<u>(59,758)</u>	<u>(33,129)</u>

Comparatives for movement in funds

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	219,974	318,212	538,186
TOTAL FUNDS	<u>219,974</u>	<u>318,212</u>	<u>538,186</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	344,920	(26,708)	318,212
TOTAL FUNDS	<u>344,920</u>	<u>(26,708)</u>	<u>318,212</u>

Fighting for Sight Aberdeen

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

10. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	219,974	285,083	505,057
TOTAL FUNDS	<u>219,974</u>	<u>285,083</u>	<u>505,057</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	371,549	(86,466)	285,083
TOTAL FUNDS	<u>371,549</u>	<u>(86,466)</u>	<u>285,083</u>

The Unrestricted General Fund is used to meet the day to day funding requirements of the charity. There are presently no other funds.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

Fighting for Sight Aberdeen
Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,134	16,718
Legacies	-	321,306
Subscriptions	1,738	1,408
Collection tins	519	333
	<u>20,391</u>	<u>339,765</u>
Other trading activities		
Shop income	1,409	505
Investment income		
Interest receivable	4,829	4,650
	<u>26,629</u>	<u>344,920</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Sundries	115	155
Training courses	7,666	2,353
Subscriptions	216	216
	<u>7,997</u>	<u>2,724</u>
Other trading activities		
Opening stock	3,000	-
Purchases	-	3,876
Closing stock	(2,000)	(3,000)
	<u>1,000</u>	<u>876</u>
Charitable activities		
Postage and stationery	566	-
Other resources expended		
Depn of medical & office equipment	39,212	7,514
Support costs		
Information technology		
Telephone	213	173
Equipment maintenance	9,450	14,671
	<u>9,663</u>	<u>14,844</u>
Governance costs		
Accountancy	1,320	750

This page does not form part of the statutory financial statements

Fighting for Sight Aberdeen
Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
Total resources expended	<u>59,758</u>	<u>26,708</u>
Net (expenditure)/income	<u>(33,129)</u>	<u>318,212</u>

This page does not form part of the statutory financial statements