

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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For the Year Ended 28 February 2021

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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>

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>

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>

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>

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).