

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.

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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.

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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 £
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.

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 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).