

**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

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<b>Trustees</b>	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**

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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 & Otolaryngoscope**

-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

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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

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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 ..... 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

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**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: .....

**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 £
<b>Income from:</b>			
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
<b>Total income</b>		<b>34,575</b>	<b>47,085</b>
<b>Expenditure on:</b>			
Raising funds	5	2,207	2,445
Charitable activities	6	203,343	31,138
<b>Total expenditure</b>		<b>205,550</b>	<b>33,583</b>
<b>Net income/ (expenditure) &amp; net movement in funds</b>		<b>(170,975)</b>	<b>13,502</b>
Total funds brought forward		357,049	343,547
<b>Total funds carried forward</b>		<b>186,074</b>	<b>357,049</b>

# Friends of Bristol Eye Hospital

## Balance Sheet

As at 29 February 2024

		£	2024 £	£	2023 £
<b>Non-current assets</b>					
Investments	8		-	25,000	
			-		25,000
<b>Current assets</b>					
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	
<b>Liabilities</b>					
Creditors falling due within one year	10	(16,356)		(780)	
<b>Net current assets</b>			186,074		332,049
<b>Net assets</b>			<b>186,074</b>		<b>357,049</b>
<b>The funds of the charity</b>					
Unrestricted funds:					
General funds	11		177,582		354,484
Designated funds	11		8,492		2,565
<b>Total charity funds</b>			<b>186,074</b>		<b>357,049</b>

The notes on pages 10 to 15 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.

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 29 February 2024

<b>2. Donations and legacies</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
<b>3. Other trading activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
<b>4. Investment income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
<b>5. Raising funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
“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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
<b>Included in support and governance costs:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>£</b>
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**

	<b>2024</b> £	<b>2023</b> £
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**

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

**10. Analysis of current liabilities**

	<b>2024</b> £	<b>2023</b> £
Other creditors	15,396	-
Accruals	960	780
<b>Total</b>	<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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	357,049	34,575	(205,550)	186,074
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	343,547	47,085	(33,583)	357,049
	<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 (2023: none).

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