Charity Registration No. 326905

Company Registration No. 01892427 (England and Wales)

BRITISH & IRISH ORTHOPTIC SOCIETY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

BRITISH & IRISH ORTHOPTIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	326905
Company number	01892427
Registered office	3rd Floor Interchange place 151 - 165 Edmund Street Birmingham B3 2TA
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB
Solicitors	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG

BRITISH & IRISH ORTHOPTIC SOCIETY

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BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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)".

Chair and Vice Chair Report

The year 2020 will be remembered as one of the most challenging years the world has seen due to the COVID-19 pandemic. The impact of the pandemic has touched every part of our lives both personally and professionally. For nine months of the financial year 2020, in which we report the achievements and activities of BIOS, the pandemic has been the focus for the profession.

We are pleased to report another healthy and robust financial position declared in the 2020 accounts and we continue to manage the budget and making continual improvements to the running of BIOS.

To support the administration of BIOS there was approval from the board to appoint to a part time post which was recruited to in late 2020 and we welcomed Lindsey Marston to the team in January 2021.

After the AGM in 2020 we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

Trustees and Council

Kathryn Smart –– Trustee for North of England 2016-2019

Aimee Brown –– Trustee for Wales 2017 – 2020

Martha Waters -– New Graduate Representative on Council 2017-2019

Standing Committee – Education and Professional Development Committee

Julia Devine – Services to BIOS – Education and Professional Development Committee

Clinical Advisory Group Leads

Lorraine North – Services to BIOS as Clinical Advisory Group lead for Retinal Disease

Lorna McKay – Services to BIOS as Clinical Advisory Group lead for Glaucoma

Alison Bruce – Services to BIOS as Clinical Advisory Group lead for Vision Screening

Kathryn Whitfield – Services to BIOS as Clinical Advisory Group lead for VPD

Nicola Bennett - Services to BIOS as Clinical Advisory Group lead for Stroke

We continue to fill voluntary roles for BIOS and the Board also approved a seconded role to continue to work started by Carly Hegarty as BIOS work experience lead as part of the Office for Students Strategic Interventions in Health Disciplines. This role will be advertised early in 2021.

The future workforce has also been a focus for the profession and the culmination of the last 2 -3 years of careful planning with the AHP team at Health Education England has seen a 4th orthoptic programme applying for HCPC approval with a start date planned for Sept 2021. Clinical placements are high on the priority for BIOS and the profession was successful in 2 bids for funding to support the restart and further enhance clinical placements which were so badly affected through 2020. This has led to the appointments of 2 Lead Clinical Tutors, Lizi Lomas and Alice Donachie, and an IT Project Manager, Shell Murray who will oversee the implementation of remote clinical consultations to supplement clinical exposure and the development of a teaching resource portal for tutors and students.

The Trustees, Council, standing committee members and clinical advisory group leads have continues to represent BIOS throughout 2020 in addition to supporting their own colleagues in their full time clinical, academic or research roles and we would like to thank them all for their continued support during this challenging year.

Veronica Greenwood – Chair BIOS and BOSTU

Julie Dowdney – Vice Chair BIOS and BOSTU

Supporting our members

BIOS has continued to support and represent orthoptic professionals working across the UK and Ireland, looking to adapt the services we provide and provide new ways for members to engage and feedback. The COVID-19 pandemic has provided us with a number of challenges but also with opportunities to adapt our services in ways that will be extremely valuable to our members in the future.

In September, we held our first ever virtual AGMs for both BIOS and BOS TU. While we lost the opportunity to meet with members face-to-face, it allowed for many more to attend, with 66 joining us. We have also taken advantage of the convenience of virtual events to put on a number of online listening events, enabling members to provide feedback and suggestions on our services and seek further guidance. These have been hugely successful and led to a number of changes already, including the introduction of a new fortnightly news roundup, alternating with our regular e-zine, and guidance on job planning for orthoptists.

We have also simplified our membership categories for 2021 and enabled rolling membership for direct debit payers. We have seen a small increase in our membership numbers for the new year, to over 1,400, and will look to increase membership, particularly amongst less represented sections of the workforce, such as non-registered support workers.

Advice and support

All of our full members receive bespoke Medical & Professional Liability Insurance. The insurance offered through BIOS is also the only insurance that covers the entire scope and extended scope of practice by an orthoptist.

Members in the UK also receive support from the BOS TU, providing representation and advice on work matters from local BOS TU reps and Society Officers and experts including grievance and disciplinary issues, and terms and conditions of employment.

COVID-19 Information Hub

Due to COVID-19, our members, like healthcare workers across the UK and Ireland, have had to deal with a complete transformation in the way they work. In many cases, services were stopped altogether and staff were relocated to support the response to the pandemic. Our focus for much of 2020 was therefore providing members with tailored support and advice.

Our online information hub was published in March, and has continued to be updated throughout the pandemic, with 40,000 page views in 2020. We have also published focused guidance documents on Telephone consultations, telemedicine and recovery phase planning, as well as a number of templates and examples covering the wide scope of orthoptic practice.

Throughout this period, we have ensured that members are updated as promptly as possible, with 200 members signing up to our COVID-19 online forum.

Given the level of change and uncertainty faced by everyone, but particularly healthcare workers, at this this time, we have looked to prioritise our members' mental wellbeing. We have shared links and advice highlighting available support, and offered all members the opportunity to talk to one of our trained psychological first aiders.

Countries and Regions

BIOS represents Orthoptists across all four countries of the United Kingdom and in the Republic of Ireland. Many of the issues facing our members will be common across the UK and Ireland. However, through all our work we look to provide representation and support that recognises the differences in the contexts within which our members are working. As such, the role of our regional and country trustees is essential.

As part of the AHPF in England, we have been able to gain recognition and support for our members on a number of issues, particularly through the COVID-19 pandemic, including their inclusion in the extension of visas and commitments on PPE and testing for frontline healthcare professionals. Through the AHPFS in Scotland we were involved in a letter to the Cabinet Secretary, calling on the Scottish Government to ensure everyone has access to rehab when required.

Lobbying in Northern Ireland for school screening in SEN schools with Orthoptics assessment was successful with SEN posts now approved across the country, representing a huge step in equity of care.

At the AGM in September, we welcomed Haseeb Ali as Midlands and East of England Trustee and Deborah Podmore as the Trustee for the North of England. Sadly, this will be Jaina Byrne's last year as a trustee and we are currently inviting applications for someone to carry on this valuable work. We also still have a vacancy for a Trustee for Wales.

Equalities, Diversity and Inclusion

BIOS and BOS TU stand in solidarity with our black members and colleagues against racism and oppression. Events in the US and around the world last summer, and the issues raised by the Black Lives Matter movement have highlighted the need for us to do more to address equality and racism.

Last year we appointed an Equalities, Diversity and Inclusion Lead to BIOS Council to help us to create support a profession that is diverse, inclusive and equal for all. We are organising a series of listening events for orthoptic professionals and students from a BAME background and will be setting up a reverse mentoring programmes, where junior orthoptic professionals from BAME backgrounds will be matched with senior orthoptists to share knowledge and experiences to create awareness, insights and actions that can result in positive transformation.

We have also looked to work alongside others to promote these values. As part of the AHPF, we have provided places for AHPs from a BAME background on the Future Leaders Programme, developed by the British Dietetic Association, to support increasing BAME representation within the governance structures of our organisations. We have also helped promote the HCPC's Diversity Data Survey, to support their work in ensuring regulation is free from discrimination and services are accessible to all.

Developing the Orthoptic Non Registered Workforce

We secured funding from Health Education England to identify opportunities to support the development of the non-registered orthoptic workforce across the UK and Ireland. We held on online event in November to celebrate the diverse and generic roles this section of the workforce have that contribute to patients' care pathways, but also to seek to understand their training needs and how they can be better supported. This was followed by a national survey of Head Orthoptists in the UK. This ongoing work will help us to develop nation standards and competencies along with national job profiles to support career development.

Informing the public

We have continued to work hard throughout 2020 to promote awareness or orthoptics and the valuable work done by Orthoptists, as well as to make ourselves a hub for accessible information about eye care and orthoptic services.

Growing general awareness

We have continued to have a strong social media presence, thanks largely due to the work of our members in sharing, liking and retweeting.

- On Twitter, we made over 300,000 impressions, and now have over 1,700 followers.
- Our Facebook page had 900 followers by the end of 2020, and our posts had over 100,000 impressions.

One key focus of our social media activity was around the events of World Orthoptic Day, which this year was entirely virtual. We had over 8,500 impressions on Facebook and 35,000 impressions on Twitter. Our video on Extended and Advanced Roles in Orthoptics was particularly successful and helped to raise awareness of the growing scope of orthoptic work.

We had a similar spike in activity around AHPs Day in October, with members sharing photos and videos to celebrate the roles of all AHPs. We promoted online events in England and Wales, and in Northern Ireland, we were represented by Jane Hanley in a fantastic online event promoting the different AHPs. In Scotland, AHPFS published the AHPs Compendium featuring impact stories from AHPs in Scotland, including two from Orthoptist Sophie Tsang, which will be a fantastic resource in future.

The COVID-19 pandemic has increased the importance of the website to our members staying in touch with the latest developments and accessing information. There has been a staggering increase in page views of 143% to over 500,000, with over 4,000 visitors each month. This was supported by much greater visibility on search engines, with 27,000 clicks through from Google from almost 1 million impressions.

Independent Prescribing

Throughout the year, we have been campaigning alongside our colleagues from the Royal College of Speech and Language Therapists, the British Dietetic Association, the Royal College of Occupational Therapists, and the Society of Radiographers to call on the Government to extend prescribing rights to our members. As well as writing to Jo Churchill MP, Minister for Prevention, Public Health and Primary Care, we have briefed members of both houses and had questions raised on our behalf. We have also fed into an NHS England scoping project, providing evidence for the benefits that this would bring to patient care.

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the trustees and their local organisers have adapted during the pandemic, taking advantage or virtual platforms to continue to support members through high quality CPD.

BIOS now have access to a number of online meeting and webinar platforms to provide a number of events towards the end of 2020, with further events held throughout 2021. Some of the highlights were:

- Our first virtual event in August, the Public Health Study Day, which was a huge success, with some excellent presentations on MECC and public health in orthoptics.
- Over 100 people attended the annual Paediatric & Strabismus Study Session in September, which included presentations on the impact of COVID-19 on orthoptic services.
- The Glaucoma Study Session in December, with fascinating presentations on the surgical management of glaucoma and

We've also been able to take advantage of these virtual platforms to make recordings of all of our events, which we have added to the members' area of the website. These have already been viewed over 1,000 times and can now be accessed as educational resources permanently.

The website continued to provide a focus for extending and supporting the work done by all our specialist groups, and enabled the sharing of information of resources. This has become particularly important during the COVID-19 pandemic, with page views for our online forums and the members area doubling to over 100,000.

Promoting high-quality practice

One of our core roles is in advancing standards in clinical and scientific orthoptics, through the setting of standards and the promotion of good practice.

Setting standards

Our CAGs have continued to produce up to set standards and competencies for our members. They also continued to work with other organisations in their fields to produce collaborative guidelines and documentation. The new CAG for Paediatric Ophthalmology held their first study day online in early 2021 and have over 200 members signed up to their online group.

Education

In December, the UK's first ever pre-registration Orthoptics MSc was launched in a virtual event by UCL Institute of Ophthalmology and Moorfields Eye Hospital. From September 2021, this will provide an accelerated route into orthoptics for science graduates. This is a huge step forward in protecting the future of the profession, as it will support increased recruitment into the profession, particularly from the South of England, a shortage region, and from mature students.

Public Health

Under the leadership of the Public Health lead, Jignasa Mehta, BIOS continued to promote the role of Orthoptists in prevention and early intervention.

- A Public Health preceptorship document was published in September to support new graduates to embed public health into their practice.
- We provided input into the AHPF letter to the Health and Social Care Committee's Social Care Taskforce, highlighting the significant role of orthoptists and the need for AHP representation.
- The data from our FOI request into child vision screening in England was analysed to provide a fuller picture of the nature of services, including identifying referral pathways and quality assurance processes.

Vision Screening

In March, we published the results from our Freedom of information request, commissioned by the Clinical Council for Eye Health Commissioning (CCEHC), into the provision of child vision screenings services in England. This demonstrated large variations in the availability and quality of services across the country, and will be a valuable resource in discussions with local and national government.

Since child vision screening services was stopped due to COVID-19, many services face large backlogs for already stretched teams. BIOS has continued to work alongside the CCEHC to provide guidance on clearing this backlog.

Public Information

BIOS has continued to provide public information across a number of areas for use by other professionals, patients and carers. Our online public information hub was expanded in 2020, to include pages on specialist orthoptic services, including child vision screening, stroke or neuro rehabilitation, visual processing difficulties and low vision. Our Stroke and Neuro Rehab CAG also produced a leaflet on driving following a stroke or brain injury, and we were able to translate their other popular leaflets into Welsh, making them even more widely accessible.

Our public information pages attracted over 60,000 views in 2020, including over 3,000 views a month from non-members, numbers which have continued to rise into 2021.

Research

We continue to promote and support Orthoptists involved in research, to support their career development but also to advance British orthoptics nationally and internationally. BIOS has £20K over 2020-21 to support research, with more plans ongoing for ring-fenced research funding on a two-year cycle.

In June we announced a joint small research grant award for £15,000 with Fight For Sight, designed as a stepping-stone to a research career in core orthoptic topics, or for small scale projects with potential for further development into larger applications.

The BIOS Research Twitter feed and dedicated website pages are keeping members informed on research matters and the Research Mentorship network is supporting active researchers. In December our Director, Anna Horwood, ran a webinar on conducting audits and making use of the data.

British and Irish Orthoptics Journal (BIOJ)

BIOJ continues to extend its reach, with a 17% increase in users and over 31,000 page views last year. The Journal continued to publish original research, review articles, case reports and scientific letters across a range of areas and topics, attracting readers from a wide range of sources. In October, BIOJ was accepted into PubMed Central which is a significant step in its continued growth.

Ensuring the future of the profession

2020 was the final year of the strategic interventions in health education disciplines (SIHED) programme, funded by the Office for Students. Continued work by our work shadowing lead, Carly Hegarty, and our outreach officers further increased awareness of the opportunities of a career in Orthoptics. With careers fairs and school visits cancelled due to COVID-19, they have worked to create webinars and online resources, which will also provide a legacy for work in future. This vital work will be continued beyond the end of the SIHED project by a new seconded Work Experience Lead, due to start in the summer of 2021.

All orthoptic students starting from September will now receive at least £6,000, with another £1,000 for those needing support to cover childcare costs. This followed campaigning by BIOS and other AHPs as part of AHPF for more financial support following the removal of bursaries.

As a result, applications and acceptances rose again across all three courses for September 2020. We hope to see this trend continue into 2021, supported by the introduction of the new MSc course in London.

Clinical Placement Expansion Project

The COVID-19 pandemic has created particular challenges for the continued provision of clinical placements for orthoptic students, with many services scaled back or stopped and access to healthcare settings restricted. BIOS were awarded £90,000 from Health Education England to restart and expand clinical placements. We have used this to fund three secondments to develop a bespoke portal of resources, allowing students to gain confidence and expertise in clinical decision making despite clinical placement limitations. Although this will be of particular benefit during the ongoing COVID-19 pandemic, we intend to make it an invaluable resource for many years to come.

Leading the profession

BIOS also plays a significant role representing the profession in a number of formal and informal bodies and groupings. For example, we are represented on the AHPF Board and policy groupings, the Royal College of Ophthalmologists' paediatric subcommittee, the Eye Health Forum, the UK Ophthalmology Alliance, along with a seat on the Clinical Council for Eye Health Commissioning (CCEHC).

BIOS remain affiliated to both the Orthoptistes de la Communauté Européenne (OCE), representing Orthoptists in Europe, and the International Orthoptic Association (IOA), giving us representation in important international discussions affecting our members. We had been looking forward to hosting the IOA Congress in Liverpool in June, but this was cancelled due to the pandemic. We now look forward to 2022, when we hope to meet with orthoptic colleagues from around the world for the rescheduled event.

In 2020 we responded to a number of consultations on behalf of our members, including to the Health and Social care Committee on '*Delivering Core NHS and Care Services during the Pandemic and Beyond'* and to the Health and Care Professions Committee on their proposed changes to the standards of proficiency for orthoptists. In England, we provided a response on behalf of the profession to NHS England's People Plan, highlighting the need for more detail, particularly recognising the role of AHPs. We also contributed in a joint-AHP response to the Health, Social Care and Sport Committee in Wales on '*The impact of the Covid-19 outbreak, and its management, on health and social care'*.

Workforce survey

Unfortunately, the COVID-19 pandemic led to us having to cut short our orthoptic workforce survey, as we entered the first lockdown. However, we were still able to gather extremely helpful data from services across all areas of the country. This will be extremely helpful to us in supporting our advice on work planning and our conversations with other stakeholder, until we are able to rerun the survey.

Financial review

The Society reports a net surplus of £123,128 for the year (2019 – net surplus of £28,371). Free reserves at 31 December 2020 were £132,665 (2019 - £96,356). Restricted funds at 31 December 2020 amounted to £141,186 (2019 - £54,367).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The Trustees have considered the level of activity within the charity and believe a level of free reserves of £150,000 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2020, the Society has free reserves of £132,665. The Trustees are aware that this is below the stated target and are focused on replenishing these reserves over the coming years.

Structure, governance and management

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 March 1998.

The company is constituted under a Memorandum of Association dated 14 March 1998 and is a registeredcharity number 326905.

In 2014 the British & Irish Orthoptic Society (BIOS) reviewed its structure and a new organisational form was complete for the start of 2015 in order to provide a sustainable organisation to ensure a stable future for BIOS to promote its charitable aims. This became embedded in 2016 and an amendment to the articles was agreed at the AGM in 2017 for the Chair of LOOP to become a Trustee of the Board.

Method of appointment or election of Trustees

Trustees are recruited to represent members in England (3 regions), Scotland, Wales, Republic of Ireland and Northern Ireland. Nominations are requested from all members and application is in writing with reference to a job description and job specification. Where there is more than one candidate, applications are circulated anonymously to voting trustees.

The vast majority of officers of the Society are volunteers and undertake BIOS work in addition to their day jobs. Only the Chair, and Vice Chair are seconded and their employers are reimbursed for their time commitment to BIOS and British Orthoptic Society Trade Union (BOSTU) roles.

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2020:

BIOS Honorary Officers and trustees
Veronica Greenwood, Chair
Julie Cartledge - Vice Chair

BIOS Trustees
Midlands & East – Vacant (Jan-Aug 2020); Haseeb Ali (Sep-Dec 2020)
Northern - Vacant (Jan-Aug 2020); Deborah Podmore (Sep-Dec 2020)
Southern - Kelly MacKenzie
Northern Ireland - Declan McClements
Republic of Ireland - Jaina Byrne
Wales - Aimee Brown (Jan – Sep 2020); Vacant (Oct-Dec 2020);
Scotland - Angela Carlin
Leads of Orthoptic Profession Chair: Sonia MacDiarmid

BOS TU Trustees
As above BIOS honorary officers and trustees previously stated, omitting the Republic of Ireland
BOSTU advisor non-voting: Sam Aitkenhead

BIOS Council members (non-voting)
Journal: Jill Carlton Editor of Journal,
IOA Representative: David Newsham
OCE Representative: Anne Bjerre
Research Director: Anna Horwood
Education and Professional Development Committee Chair Helen Davis
New Graduate Representative: Joe Smith
Public Health Lead: Jigs Mehta
BOSTU advisor: Sam Aitkenhead

Clinical Advisory Group Leads
Falls - Jigs Mehta and John McBnde
Retinal Disease - Declan McClements and Lorraine Manklow
Glaucoma – Katie Meakings
Neuro Orthoptics/neuro Ophthalmology - Joanne Adeoye and Victoria Smerdon
Visual Processing Difficulties - Kathryn Whitefield and Sajida Hanif
Special Educational Needs - Louise Allen
Stroke and Neuro Rehabilitation – Alex Green and Lauren Hepworth
Vision Screening - Alison Bruce and Karon McCarthy
Low Vision - Martin Rhodes and Charlotte Codina

Non-Clinical Advisory Group Leads
Global Involvement and volunteering for eyes (GIVE) - Claire Studley Scott
e-Health- Michelle Wood and Carla Eccleston
Private Practice - Liz Tomlin and Helen Collett
Medicines Exemptions Project - Claire Saha

Policies adopted for the induction and training of Trustees
New trustees receive induction from the chair and vice chair and a copy of the Governance and Procedures Handbook, which become effective from the start of the 2019 membership year.

Organisational structure and decision making
The honorary officers and BOSTU Advisor are in regular communications via email, telephone, Skype and face-to-face when required to transact decision making work. Business is conducted via the business provider company who meet with the honorary officers regularly. Trustee meetings are held 4 times per year and full council twice per year with an AGM in June to appoint new officers and agree the accounts.

Related party relationships
The Society collects membership fees on behalf of the BOSTU. The society is a member of professional organisations within the eye health and care sector.

Statement of trustee's responsibilities
The trustees, who are also the directors of British & Irish Orthoptic Society for the purpose of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent;

- state whether applicable UK 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 operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

The trustee's report was approved by the Board of Trustees.

.....
V Greenwood, Chair
Trustee
Dated: .....

BRITISH & IRISH ORTHOPTIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH & IRISH ORTHOPTIC SOCIETY

I report to the trustees on my examination of the financial statements of British & Irish Orthoptic Society (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In our opinion the financial statements have been been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 financial statements to be reached.

Sally Meah BA Hons FCCA

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated: .....

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	**Unrestricted funds 2020** **£**	**Restricted funds 2020** **£**	**Total 2020** **£**	Unrestricted funds 2019 **£**	Restricted funds 2019 **£**	Total 2019 **£**
Income and endowments from:							
Donations and legacies	**3**	-	108,746	108,746	1,000	19,950	20,950
Charitable activities	**4**	280,331	-	280,331	285,826	-	285,826
Investments	**5**	579	-	579	3,201	-	3,201
Other income	**6**	256	-	256	688	-	688
Total income		281,166	108,746	389,912	290,715	19,950	310,665
Expenditure on:							
Charitable activities	**7**	244,857	21,927	266,784	290,305	326	290,631
Net gains/(losses) on investments		-	-	-	8,337	-	8,337
Net movement in funds		36,309	86,819	123,128	8,747	19,624	28,371
Fund balances at 1 January 2020		96,356	54,367	150,723	87,609	34,743	122,352
Fund balances at 31 December 2020		132,665	141,186	273,851	96,356	54,367	150,723

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	**10**		30,534		30,729
Current assets					
Debtors	**11**	80,184		18,076	
Cash at bank and in hand		409,318		281,633	
		489,502		299,709	
Creditors: amounts falling due within one year	**12**	(246,185)		(179,715)	
Net current assets			243,317		119,994
Total assets less current liabilities			273,851		150,723
Income funds					
Restricted funds	**13**		141,186		54,367
Unrestricted funds			132,665		96,356
			273,851		150,723

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....
V Greenwood, Chair
Trustee

Company Registration No. 01892427

1 Accounting policies

Charity information

British & Irish Orthoptic Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 3rd Floor, Interchange place, 151 - 165 Edmund Street, Birmingham, B3 2TA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. The cost of raising funds comprise investment management costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% straight line
Office Equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Total
	2020	**2020**	**2020**	2019
	£	**£**	**£**	£
Donations and gifts	-	-	-	1,000
Grants	-	108,746	108,746	19,950
	-	108,746	108,746	20,950
For the year ended 31 December 2019	1,000	19,950		20,950

4 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Member's subscriptions	280,116	262,204
Course income	215	23,622
	280,331	285,826

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	579	3,201

6 Other income

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Advertising income	200	200
Sundry income	56	488
	256	688

7 Charitable activities

	Activities 2020 £	Activities 2019 £
Secondment costs	75,216	79,443
Courses and conferences	1,090	23,498
Committee and Officer's expenses	-	21,386
Journal	6,619	16,463
Contribution to awards	9,750	-
Subscriptions	5,482	7,025
Innovation awards	235	229
	98,392	148,044
Share of support costs (see note 8)	135,701	107,434
Share of governance costs (see note 8)	32,691	35,153
	266,784	290,631
Analysis by fund		
Unrestricted funds	244,857	290,305
Restricted funds	21,927	326
	266,784	290,631
For the year ended 31 December 2019		
Unrestricted funds	290,305	
Restricted funds	326	
	290,631	

8 Support costs

	Support costs	**Governance costs**	**2020**	Support costs	Governance costs	2019
	£	**£**	**£**	£	£	£
Depreciation	8,475	-	8,475	7,150	-	7,150
Office cost	1,921	-	1,921	1,539	-	1,539
Insurance	32,374	-	32,374	32,741	-	32,741
Telephone and postage	38	-	38	7	-	7
Bank charges	4,952	-	4,952	4,581	-	4,581
Business management costs	65,127	-	65,127	41,895	-	41,895
Computer costs	5,626	-	5,626	3,539	-	3,539
Legal, professional and consultancy fees	17,188	-	17,188	15,982	-	15,982
Accountancy	-	27,490	27,490	-	32,372	32,372
AGM, Committee and officer's expenses	-	5,201	5,201	-	2,781	2,781
	135,701	32,691	168,392	107,434	35,153	142,587
Analysed between						
Charitable activities	135,701	32,691	168,392	107,434	35,153	142,587

Governance costs includes payments to the independent examiner's as follows:

Independent examiner's remuneration - £1,595 (2019 - £1,545)
Independent examiner's remuneration - accountancy - £1,910 (2019 - £1,855)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, 9 Trustees received £269 for reimbursement of expenses (2019 - £1,941 to 10 Trustees).

10 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2020	35,149	2,730	37,879
Additions	7,053	1,699	8,752
At 31 December 2020	42,202	4,429	46,631
Depreciation and impairment			
At 1 January 2020	6,392	758	7,150
Depreciation charged in the year	7,565	1,382	8,947
At 31 December 2020	13,957	2,140	16,097
Carrying amount			
At 31 December 2020	28,245	2,289	30,534
At 31 December 2019	28,757	1,972	30,729

11 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Trade debtors	63,544	1,039
Prepayments and accrued income	16,640	17,037
	80,184	18,076

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	18,869	38,232
Other creditors	181,041	100,386
Accruals and deferred income	46,275	41,097
	246,185	179,715

Deferred Income	£
Deferred income at 1 January 2020	708
Resources deferred during the year	695
Amounts released from previous years	(708)
Deferred income at 31 December 2020	**695**

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Balance at 1 January 2019	**Incoming resources**	**Resources expended**	**Balance at 1 January 2020**	**Incoming resources**	**Resources expended**	**Balance at 31 December 2020**
	£	**£**	**£**	**£**	**£**	**£**	**£**
Education and training projects	34,743	-	-	34,743	-	(9,750)	24,993
AHP workforce supply work stream	-	19,950	(326)	19,624	-	(12,176)	7,448
AHP Support worker	-	-	-	-	20,000	-	20,000
Clinical Placement Expansion	-	-	-	-	88,746	-	88,746
	34,743	19,950	(326)	54,367	108,746	(21,926)	141,186

Education and training projects: this fund can be used for the training and education of orthoptists in the UK or overseas.

AHP workforce supply work stream: this fund can be used to increase CPD and taking steps to promote flexibility and career development.

14 Analysis of net assets between funds

	Unrestricted funds 2020	**Restricted funds 2020**	**Total 2020**	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	30,534	-	30,534	30,729	-	30,729
Current assets/ (liabilities)	102,130	141,187	243,317	65,627	54,367	119,994
	132,664	141,187	273,851	96,356	54,367	150,723

15 Related party transactions

Remuneration of key management personnel

The charity considers key management personnel comprise of the trustees and external management agencies, to whom the general management and running of the Society is outsourced.

The Articles of Association allow payments to the employers of the Chair and Vice Chair whilst performing functions and duties for the Society.

Payments were made in respect of V Greenwood (Chair) for £48,267 (2019 - £35,538) and J Cartledge (Vice Chair) Nil (2019 - £22,411). Payments were also made in respect of J Dowdney £15,727 (2019 - £Nil), J Mehta - £1,169 (2019 - £21,495) and J Adeoye £8,892 (2019 - £Nil)

Fees were payable to one (2019 - two) Business Managers during the year as follows:

British Dietetic Association - Management services £65,127 (2019 - £41,895)

The combined remuneration of the key management personnel was:

	2020 £	2019 £
Aggregate compensation	136,841	121,339

There were no employees of the Charity in either the current or prior year.

During the year, the charity collected fees of £114,774 (2019 - £113,616) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2020, £181,041 (2019 - £97,336) was due to the British Orthoptic Trade Union.