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 2021

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

CONTENTS

	Page
Trustee's report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14 - 23

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

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

Orthoptics as a profession has been highlighted by two extremely important awards in 2021. Just hours before 2021 ended we learned that Professor Helen Davis had been awarded an OBE for her Services to Orthoptics in the 2022 Queens New Years Honours List. This prestigious award recognises a life time of dedication to the profession and the education of Orthoptists. The Chief Allied Health Professional Officer for England awarded Rahilah Bukhari ‘AHP of the Year 2021’ for her work transforming paediatric pathways in emergency eye care.

We are pleased to report another healthy and robust financial position declared in the 2021 accounts and we continue to manage the budget and making continual improvements to the running of BIOS. The spend within the restricted funds have realised benefits for the registered and non-registered orthoptic workforce and clinical placement expansion and innovation for pre-registration orthoptists. Funding for early career researchers remains a focus and we were pleased to make a number of awards to pump prime clinical research projects. We are also delighted to launch the new Orthoptic Education Fund to provide financial assistance to members for educational activities and students facing hardship.

After the AGM in 2021 we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

- Trustees and Council

Sonia MacDiarmid — Chair of LOOP and Trustee

Jaina Byrne — Trustee for Republic of Ireland

Dr Jigsnasa Mehta – Public Health Lead

Professor Anna Horwood = Research and Innovation Director

Joe Smith – New graduate representative

- Clinical and Non Clinical Advisory Group Leads

Claire Studley Scott - lead for Global involvement and volunteering for Eyes (GIVE)

Dr Alison Bruce – Co-lead for Vision Screening

Helen Collett – Co Lead for Private patients Group

- Outstanding contribution to the profession

Carly Hegarty for her work in the SIHED project and work experience for prospective orthoptists.

Clinical placement expansion is a high priority for BIOS and the profession has delivered the work supported by the HEE funding and is moving into a phase to increase the resources through innovation and technology to support simulation placements and remote live streaming of patients. This initial project was achieved by the outstanding work by 2 Lead Clinical Tutors, Lizi Lomas and Alice Donachie, and the IT Project Manager, Shell Murray.

Looking forward into 2022 we welcome the award of HEE Workforce Reform funding to deliver objectives and projects including Advanced Practice, Support Workforce development, Apprenticeships, retention and support in early careers and placement recovery and expansion.

The Trustees, Council, standing committee members, clinical advisory group leads and other volunteers have continued to represent BIOS throughout 2021 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 year.

Veronica Greenwood – Chair BIOS

Julie Dowdney – Vice Chair BIOS

BIOS are now half way through out four-year strategy beginning in 2020, and continue to build on our vision for the future of the profession, focused on our four key themes: informing the public, ensuring the future of the profession, promoting high quality practice, leading the profession, and supporting our members.

We continue to work within the context of the COVID—19 pandemic, and many of our achievements over the past year have been supporting out members through the pandemic, but also in taking advantage of this situation to update and adapt our services. Our vision for the future of orthoptics remains for it to be a thriving and sustainable profession, and we see a key role for orthoptists in the recovery and rebuilding of services following the pandemic.

In the Trustees' report we highlight our achievements in 2021 against the priorities from our strategic plan.

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.

We have continued our focus from last year or looking to engage our members to provide feedback and suggestions for how they would like the Society to evolve. We held nine virtual listening events last year, which proved invaluable in shaping our services and fed into much of the work below. We also conducted a member survey towards the end of the year, the results of which have been shared with the members. The feedback was overwhelmingly positive and provided a number of areas where we have already started to further develop our services.

We held our second virtual AGM in June, which was another huge success, attended by 178 members, although we look forward to reporting back our achievements in person this year.

Membership

This year saw the introduction of new categories of membership to better reflect the needs of our members and continue to represent value for money for members in the Republic of Ireland and non-practising members. We've continued this work this year and were able to sign off on a new system for joining, whereby new members can start their annual membership at the beginning of any month. This will support recruitment, as it can now continue throughout the year, and allow former members who have allowed their membership to lapse to re-join without paying a large back payment.

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. We know how valuable this is to our members and we were delighted to be able to continue to offer this to members in the Republic of Ireland following the renewal of our insurance in the summer.

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. 2020 saw the transition of the Union to a separate structure, under an elected General Secretary and Executive Board. This is an exciting development, allowing for the better representation of our members' interests in pay and employment matters.

To ensure new and existing members are getting the most of the services and support we offer, we created a guide for new members, highlighting some of our most valued member benefits and how to access them.

We're also looking to support members who are looking to get more involved in promoting the profession. With this in mind we have created a new influencing section on the website, which we will look to further expand in the coming year. It includes links to all of our exiting promotional resources and guides, as well as a growing number of new resources. This includes a new Beginner's Guide to Social Media, which highlights the ways in which we use various social media platforms but also gives hints and guidance on starting out in using social media to stand up for orthoptics.

We continued to update our COVID information hub, but with an increasing focus on the recovery and restoration of services, updating and expanding our guidance document in July. These continued to be well accessed, with over 10,000 views in 2021.

Leads and Heads of Service

Led by the LOOP steering committee, we produced a number of resources to support members in the planning of orthoptic services. March saw the launch of our Job Planning for Orthoptists guide, including a downloadable tool to calculate the hours of each activity. This has already received over 2,000 views. Last year also saw the addition of a number of template job descriptions, covering bands 5 to 8c.

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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 throughout 2021. Some of the highlights were:

- Two LOOP events, one in March which saw the launch of the BIOS Job Planning Guide, and one in November focused on developments in advanced practice.
- A wide range of specialist webinars organised by our CAGs, including Stroke and Neuro Rehab, Glaucoma, Retinal Disease, SEN and VPD.
- The Student Clinical Placement Forum in October, to provide updates and support for clinical tutors
- A clinical meeting for members in Scotland and two regional meetings in England

Last year also saw our first ever virtual conference, held over two days in June. This was attended by over 160 members, who saw presentations on a range of topics, including Glaucoma, IVT, remote assessment of vision, paediatric acuity tools and Myopia management. While we look forward to a getting to meet in person, it was fantastic to be able to once again host an incredible array of lively discussions on orthoptics.

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. Our videos received over 2,800 times in 2021, 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. Our members' area received almost 100,000 page views last year.

Orthoptic Education Fund (OEF)

BIOS acquired what was the Orthoptic Benevolent Fund, and have relaunched this vital support fund for orthoptists as the OEF. Already, by the end of 2021, we had awarded over £3,500 in grants to support orthoptic students facing hardship and practising orthoptists looking to fund CPD. We will be looking to build on this in the coming year, through greater promotion and careful management of the fund to enable us to provide greater support in the years to come.

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 date standards and competencies for our members. They also continued to work with other organisations in their fields to produce collaborative guidelines and documentation.

- The Retinal Disease produced professional practice guidelines for Intravitreal injections of Anti-VEGF or Intravitreal Steroid Implants

- The Neuro-Orthoptics CAG updated their webpage with a greatly expanded section on links and resources for members
- The SEN CAG worked with NHS England to ensure specific information was produced for orthoptists on the Special School Eye Care Service
- The Stroke and Neuro Rehab Group updated their position statement on visions services in stroke practice, and launched a further leaflet for patients on Driving and visual defects
- The Vision Screening CAG produced an updated Training Manual for vision screeners in schools
- The Low Vision CAG produced core skills and competencies guidance for clinical practice by orthoptists

Last year also saw the launch of the clinical advisory group for Paediatric Ophthalmology, led by Connor Beddow, Kimberley Hall and Ashli Milling. They have a member page, with a number of resources, and held their first event online this January.

Education

There are also now two new Advanced clinical practice courses one in paediatrics at the University of Sheffield and one in neuro-ophthalmology at the University of Liverpool. This will be vital in ensuring that orthoptists are able to continue to support the expansion of eye care services. BIOS have also provided funding for 16 places across the two courses.

The BIOS Preceptorship Document was updated in 2021 ad now included guidance for heads of service and professional leads to enable them to provide greater support to new graduates. This will be especially important for those whose studies have been affected by limitations on clinical placements during the COVID pandemic.

Public Health

We appointed a new Public Health Lead, Fiona Bush, in 2021 to enable us to continue to promote the role of Orthoptists in prevention and early intervention. The impact of this is highlighted in a number of case studies on the website of the Royal Society of Public Health website demonstrating work of orthoptists promoting public health their work.

We’ve also started a new piece of work looking to promote the NHS Net Zero campaign, providing information and resources to support orthoptists to reduce the carbon footprint of their services. We’re currently collating case studies to highlight ways in which orthoptists are already achieving this and to promote further action.

Following the disruption, the pandemic has causes to vision screening services in schools, there is still a great deal to do to aid the recovery of these services. We have been working closely with colleagues in AOP, ABDO, LOCSU and RCOphth to collaboratively develop a post Vision Screening Pathway, with the aim that it is used as a commissioning tool.

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. We appointed a new Research Director, Kerry Hanna and she has set up a steering committee to better support this area of work.

We have continued to provide financial support for researchers, ring-fencing £20,000 over the past two years. Last year, we provided six awards to support new orthoptic researchers, to pump prime research across the profession. We also announced our joint funding with Fight For Sight to support research exploring measures to tackle the barriers to treatment of amblyopia for children in social deprivation.

British and Irish Orthoptics Journal (BIOJ)

BIOJ continues to extend its reach, with a 68% increase in users and over 41,000 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. There was a significant rise in the number of publications with 21 articles published, compared to 8 in 2020.

Informing the public

We have continued to work hard throughout 2021 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 361,000 impressions, and now nearing 2,000 followers.
- Our Facebook page had 980 followers by the end of 2021, and our posts had over 122,000 impressions.

We have also launched a new LinkedIn account to give us another platform to share information and updates with our members and other stakeholders. We are already building a presence and have steadily increasing numbers.

One key focus of our social media activity was around the events of World Orthoptic Day, which was again largely virtual. Alongside out colleagues from around the world, we were able to promote the profession across all our platforms, making 22,500 Twitter impressions on the day alone. Events in Northern Ireland were focused on the newly launched Twitter account, which was able to put out a supportive message from the Minister of Health.

The reach of our website has continued to grow well beyond out membership, providing a hub for information on orthoptics in the UK and Ireland. We had a massive 780,000 page views in 2021, an increase of 52% on the previous year, with 5,300 visitors each month. Our visibility on search engines has continued to increase with 43,000 clicks through from Google and 1,368,000 impressions. This has led to a significant increase in visits to our public information pages of 84%, with over 113,000 page views.

Ensuring the future of the profession

The hugely successful SIHED project, funded by the Office for Students, came to an end in 2020 but we have looked to build on this success by continuing to fund a secondment to support work placements and careers.

Before SIHED came to an end, they produced series of online CPD training courses focusing on outreach work with young people and career changers, available for free on the HEE E-Learning for Healthcare platform. These will support AHPs, such as orthoptists who wish to engage with schools and young people to promote careers in healthcare.

Placement Expansion Resource Library (PERL)

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 and we have made use of this to create PERL, an online library of resources to support orthoptics students to gain confidence and expertise in clinical decision making despite clinical placement limitations. This is available to all students and full members of BIOS and has had over 14,000 page views already. We expect this to be a hugely valuable resource for years to come.

New Pre-registration course at UCL

September saw the launch of the UK's first ever pre-registration Orthoptics MSc at UCL Institute of Ophthalmology, providing 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.

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.

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.

In 2021 we responded to a number of consultations on behalf of our members, including:

- Health Education England - Long-Term Strategic Framework for Health and Social Care Workforce Planning. We focused on the likely demand for ophthalmology services with the increase in the older population, and the potential for orthoptists to take a big role in addressing this.

- DHSC – Regulating healthcare professionals, protecting the public. We supported the suggested changes making the overall powers of regulators more consistent but also giving them more flexibility to adapt to their sector, while raising concerns, largely relating to accountability, such as the need for oversight of fees being increased.

- Department of Health, Northern Ireland - Future Planning Model: Integrated Care System Draft Framework. We have supported the general direction but raised concerns over the lack of commitment to AHP representation at different levels and the need for professional expertise at local board level.

- Health and Care Professions Council (HCPC) – Consultation on the revised Guidance on Health and Character. We were in favour of the changes, as they provide greater clarity and consistency for our members around making self-referrals and expectations during this process.

- DVLA – Amending the Road Traffic Act 1988 to allow registered healthcare professionals to complete DVLA medical questionnaires. We have strongly supported the extension of the right to complete medical questionnaires, and have in particularly raised through this and directly with the DVLA the need for orthoptists to be included in this.

Financial review

The Society reports a net surplus of £326,022 for the year (2020 – net surplus of £123,128). Free reserves at 31 December 2021 were £171,999 (2020 - £132,665). Restricted funds at 31 December 2021 amounted to £427,875 (2020 - £141,186).

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 £273,852 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2021, the Society has free reserves of £173,532. 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 2021:

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

BIOS Trustees
Midlands & East – Haseeb Ali (Jan-July 2021); Vacant (Aug-Dec 2021)
Northern - Deborah Podmore
Southern - Kelly MacKenzie
Northern Ireland - Declan McClements
Republic of Ireland - Jaina Byrne
Wales - Vacant (Jan-June 2021); Patrick Reedy (Jun-Dec 2021)
Scotland - Angela Carlin
Leads of Orthoptic Profession Chair: Sonia MacDiarmid (Jan-Jun 2021); Krishan Parmar (Jun-Dec 2021)

BOS TU Trustees (Jan-Jun 2021)
As above BIOS honorary officers and trustees previously stated, omitting the Republic of Ireland
BOSTU advisor non-voting: Sam Aitkenhead

BOS TU Executive Board (Jun-Dec 2021)
General Secretary: Sam Aitkenhead
President: Vacant
Wales: Vacant
Northern Ireland: Vacant
Scotland: Vacant
England: Joe Smith, John McBride and Vacant

BIOS Council members (non-voting)
Journal: Jill Carlton Editor of Journal,
IOA Representative: David Newsham
OCE Representative: Anne Bjerre
Research Director: Anna Horwood (Jan-Jun 2021); Kerry Hanna (Jun-Dec 2021)
Education and Professional Development Committee Chair: Helen Davis
New Graduate Representative: Joe Smith (Jan-Jun 2021); Holly Kniazewycz (Jun-Dec 2021)
Public Health Lead: Jigs Mehta (Jan-Jun 2021); Fiona Bush (Jun-Dec 2021);
BOSTU advisor (General Secretary from Jun 2021): Sam Aitkenhead

Clinical Advisory Group Leads
Falls - Jigs Mehta
Retinal Disease - Declan McClements and Lorraine Manklow
Glaucoma – Katie Meakings
Neuro Orthoptics/neuro Ophthalmology - Joanne Adeoye and Victoria Smerdon
Visual Processing Difficulties - Priti Kashyap & Sajida Hanif
Special Educational Needs - Louise Allen
Stroke and Neuro Rehabilitation – Alex Green and Lauren Hepworth
Vision Screening - Miriam Conway & Asad Atiq
Low Vision - Martin Rhodes and Charlotte Codina

Non-Clinical Advisory Group Leads
Global Involvement and volunteering for eyes (GIVE) - Rowena McNamara
e-Health- Michelle Wood and Carla Eccleston
Private Practice - Liz Tomlin and Jamie Spofforth
Medicines - Lorraine North & Karzan Hughes

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 2021.

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 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	**2**	-	384,345	384,345	-	108,746	108,746
Charitable activities	**3**	301,447	-	301,447	280,331	-	280,331
Investments	**4**	30,901	-	30,901	579	-	579
Other income	**5**	1,101	-	1,101	256	-	256
Total income		333,449	384,345	717,794	281,166	108,746	389,912
Expenditure on:							
Charitable activities	**6**	292,582	99,190	391,772	244,857	21,927	266,784
Net income for the year/ Net movement in funds		40,867	285,155	326,022	36,309	86,819	123,128
Fund balances at 1 January 2021		132,665	141,187	273,852	96,356	54,367	150,723
Fund balances at 31 December 2021		173,532	426,342	599,874	132,665	141,186	273,851

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 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**9**		30,071		30,534
Investments	**10**		251,373		-
			281,444		30,534
Current assets					
Debtors	**11**	31,599		80,184	
Cash at bank and in hand		684,612		409,318	
		716,211		489,502	
Creditors: amounts falling due within one year	**12**	(397,781)		(246,185)	
Net current assets			318,430		243,317
Total assets less current liabilities			599,874		273,851
Income funds					
Restricted funds	**13**		426,342		141,186
Unrestricted funds			173,532		132,665
			599,874		273,851

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 2021.

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Donations and legacies

	Restricted funds	Total
	2021	2020
	£	£
Grants	384,345	108,746

3 Charitable activities

	Unrestricted funds 2021	**Unrestricted funds 2020**
	£	**£**
Member's subscriptions	293,322	280,116
Course income	8,125	215
	301,447	280,331

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	30,901	579

5 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Advertising income	1,045	200
Sundry income	56	56
	1,101	256

6 Charitable activities

	Activities 2021 £	Activities 2020 £
Secondment costs	136,435	75,216
Courses and conferences	4,889	1,090
Journal	14,389	6,619
Contribution to awards	10,210	9,750
Innovation awards	463	235
	166,386	92,910
Share of support costs (see note 7)	184,811	135,701
Share of governance costs (see note 7)	40,575	38,173
	391,772	266,784
Analysis by fund		
Unrestricted funds	292,582	244,857
Restricted funds	99,190	21,927
	391,772	266,784
For the year ended 31 December 2020		
Unrestricted funds	244,857	
Restricted funds	21,927	
	266,784	

7 Support costs

	Support costs	**Governance costs**	**2021**	Support costs	Governance costs	2020
	£	**£**	**£**	£	£	£
Depreciation	10,404	-	10,404	8,475	-	8,475
Office cost	1,714	-	1,714	1,921	-	1,921
Insurance	37,562	-	37,562	32,374	-	32,374
Telephone and postage	216	-	216	38	-	38
Bank charges	5,343	-	5,343	4,952	-	4,952
Business management costs	83,591	-	83,591	65,127	-	65,127
Computer costs	11,283	-	11,283	11,108	-	11,108
Legal, professional and consultancy fees	23,801	-	23,801	17,188	-	17,188
Training costs	5,397	-	5,397	-	-	-
Advertising and marketing	5,500	-	5,500	-	-	-
Accountancy	-	36,524	36,524	-	27,490	27,490
AGM, Committee and officer's expenses	-	4,051	4,051	-	5,201	5,201
	184,811	40,575	225,386	141,183	32,691	173,874
Analysed between						
Charitable activities	184,811	40,575	225,386	135,701	38,173	173,874

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

Independent examiner's remuneration - £1,596 (2020 - £1,548)
Independent examiner's remuneration - accountancy - £1,902 (2020 - £1,848)

8 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, 1 Trustee received £253 for reimbursement of expenses (2020 - £269 to 9 Trustees).

9 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2021	42,202	4,429	46,631
Additions	10,536	-	10,536
Disposals	-	(72)	(72)
At 31 December 2021	52,738	4,357	57,095
Depreciation and impairment			
At 1 January 2021	13,957	2,141	16,098
Depreciation charged in the year	9,494	1,476	10,970
Eliminated in respect of disposals	-	(44)	(44)
At 31 December 2021	23,451	3,573	27,024
Carrying amount			
At 31 December 2021	29,287	784	30,071
At 31 December 2020	28,245	2,289	30,534

10 Fixed asset investments

	Listed securities
	£
Cost or valuation	
At 1 January 2021	-
Additions	251,373
At 31 December 2021	251,373
Carrying amount	
At 31 December 2021	251,373
At 31 December 2020	-

All the fixed asset investments are held in the UK.

11 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade debtors	3,599	63,544
Prepayments and accrued income	28,000	16,640
	31,599	80,184

12 Creditors: amounts falling due within one year

	2021	2020
	£	**£**
Trade creditors	23,344	18,869
Other creditors	277,000	181,041
Accruals and deferred income	97,437	46,275
	397,781	246,185

Deferred Income	**£**
Deferred income at 1 January 2021	695
Resources deferred during the year	1,665
Amounts released from previous years	(695)
Deferred income at 31 December 2021	**1,665**

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 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Education and training projects	34,743	-	(9,750)	24,993	-	(24,993)	-
AHP workforce supply work stream	19,624	-	(12,176)	7,448	-	(7,448)	-
AHP support worker	-	20,000	-	20,000	-	(9,016)	10,984
Clinical placement expansion	-	88,746	-	88,746	-	(55,243)	33,503
NEAS	-	-	-	-	19,950	-	19,950
OBF Education Fund	-	-	-	-	364,395	(2,490)	361,905
	54,367	108,746	(21,926)	141,187	384,345	(99,190)	426,342

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.

AHP Support Worker: this fund can be used to increase CPD and taking steps to promoted flexibility and career development.

Clinical placement expansion: this fund can be used to provide financial support and increase clinical placement opportunities.

NEAS: this fund can be used to increase placement opportunities to Orthoptic students.

OBF Educational Fund: this fund can be used to provide financial support for the education and further training of Orthoptists.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	30,071	-	30,071	30,534	-	30,534
Investments	-	251,373	251,373	-	-	-
Current assets/ (liabilities)	143,461	174,969	318,430	102,130	141,187	243,317
	173,532	426,342	599,874	132,664	141,187	273,851

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 £38,322 (2020 - £48,267) and J Cartledge (Vice Chair) £15,842 (2020 - £Nil). Payments were also made in respect of J Dowdney £Nil (2020 - £15,727), J Mehta - £7,504 (2020 - £1,169), F Bush £6,500 (2020 - £Nil) and J Adeoye £Nil (2020 - £8,892)

Fees were payable to one (2020 - one) Business Manager during the year as follows:

British Dietetic Association - Management services £83,591 (2020 - £65,127)

The combined remuneration of the key management personnel was:

	2021 £	**2020 £**
Aggregate compensation	68,168	136,841

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

During the year, the charity collected fees of £119,416 (2020 - £114,774) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2021, £249,298 (2020 - £177,991) was due to the British Orthoptic Trade Union.