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 2019

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 2019

The trustees present their report and financial statements for the year ended 31 December 2019.

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)" (as amended for accounting periods commencing from 1 January 2016)

Policies and objectives

Taken from the BIOS Articles of Association - "...the Society is established ...for the public benefit to advance education in orthoptics and cognate subjects and to encourage the study and improve the practice of orthoptics with a view to maintaining and raising standards in clinical and scientific orthoptics."

The principal objects of the company are to encourage the study and improve the practice of Orthoptics.

The Trustees confirm that the Charity Commission's general guidance on public benefit has been considered in relation to the objectives of the Charity.

The Trustees have agreed to the development of a new strategy for 2020-2023, which will form the basis for the Society's workplan and the prioritisation of resources.

Achievements and performance

Chair and Vice Chair

Following a challenging year in 2018, The British and Irish Orthoptic Society has made great progress both in terms of supporting and representing the profession but also in building a more sustainable and dynamic organisation for the future.

In the 2019 accounts, BIOS are able to declare a much-improved financial position and, with robust accounting processes in place, we have developed a clear and defined budget. The Trustees agreed to focus on research as a priority in 2019, both in the journal (BIOJ) and through funding orthoptic research.

We have continued to support our objectives to "advance education" and "encourage the study and improve the practice of orthoptics". In 2019, we ran three successful clinical tutors courses in the Republic of Ireland and in the North of England. Orthoptists have now been trained at the three UK HEIs in the use of medical exemptions and are now annotated on the HCPC register. We have continued to raise the importance of orthoptists having independent prescribing responsibilities, to enhance patient outcomes and care.

Last year saw the completion of the Ophthalmic Common Clinical Competency Framework (OCCCF) curriculum. Training of orthoptists on the RCOphth 'train the trainers' programme has enabled them to become clinical and educational supervisors. Work to finalise Level 3 has continued. We were delighted that an orthoptist – Krishan Parmar – was appointed as an implementation lead for the project in September.

BIOS engaged in a project of work supported by HEE, bringing the AHP professional bodies together to share learning and explore solution focussed innovations. We took the opportunity to celebrate the national equitable clinical placement model.

We are proud of the diversity of the orthoptic workforce and have sought to recognise this at our November board meeting by approving an EDI lead to join Council in November. We were very pleased to welcome Thuy Pham to this role early this year.

Working alongside the Clinical Council for Eye Health Commission (CCEHC), we sent an FOI to all Trusts and local authorities in England to provide a picture of child vision screening services across the country. The release of the resultant report and interactive map for service provision was initially delayed due to the general election but was published in the spring of 2020. This is the most comprehensive picture of vision screening in England that has ever been produced and will be a valuable tool in discussions with both local authorities and national government.

Overall, it was an extremely positive year for BIOS, culminating in a rise in our membership to almost 1,400 for 2020. We welcomed two new Trustees, Kelly MacKenzie for the South of England and Declan McClements in Northern Ireland, and Haseeb Ali is due to formally take up the role of Midlands and East Trustee at our AGM in September. The challenges of the COVID-19 pandemic have naturally altered our priorities in 2020, but have also provided us with many opportunities and, as we now enter the recovery phase, we can really start to build upon these.

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.

One of the focuses of the past year has been improving both the way we communicate with our members and also providing them with better opportunities to feedback to us and communicate with other members. As part of our website expansion, we launched a number of online member forums, attracting almost 5,000 visits in 2019 and allowing CAGs to share resources and information with interested members. Our member e-zine, Parallel Vision, was re-designed, making it easier to navigate and access. It currently has an open rate of over 50%.

We have of course continued to provide traditional avenues for members to engage with BIOS. We ran a hugely successful AGM in May, alongside our annual LOOP conference, and our regional meetings also gave members the opportunity to discuss areas of clinical practice and hear form other experienced practitioners. The challenge in the coming months will be to adapt these to the demands of social distancing. It was, therefore, particularly good timing that the AGM passed a resolution to allow members to join virtually in future. We look forward to our first ever virtual AGM in September.

A greater focus on communicating the work we do and the benefits of membership has contributed to a rise in our membership to almost 1,400. Towards the end of 2019 we ran our first focused recruitment campaign, rewarding current members who recruited friends and colleagues; a success we will be looking to build upon this winter, alongside an update to our joining and renewal system.

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.

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. Towards the end of the year we were able to introduce regional mailing lists, to enable Trustees to communicate directly with their local members; a development that we hope will further improve member engagement.

Scotland

The Spring meeting in Edinburgh was well-attended, looking at the management of orthoptic patients, independent prescribing and a review of screening services in the Lothian region. In May, GCU hosted a practice educators training day, with learning and discussion reflecting the need to continue to support our students while on clinical placement. The BOS TU training day in September was extremely positive, with a representative from each Board area, momentum that will be built on in 2020.

Real progress was made on promoting orthoptics, with a series of case studies on the impact of orthoptists commissioned by AHPFS and a blog on the newly renamed See4School preschool vision screening service for AHPScot blog, both written by orthoptist Sophie Lang.

Northern Ireland

Declan McClements was appointed as the new Trustee at the AGM taking over the fantastic work done by Jane Hanley. A focus of concern with members throughout 2019 was the continued lack of a pay deal in Northern Ireland. A very high proportion of members supported the decision to go to ballot for industrial action early in 2020, which was fortunately not necessary as a formal deal was finally agreed in January. A great deal of work has gone into securing permanent funds to deliver a regional orthoptic-led visual assessment service for children attending special schools and for support to RISE Teams working with SEN children in mainstream schools. Work on the workforce document, with the Chief AHP Officer, was progressing and will continue post-COVID.

Wales

Swansea Bay UHB hosted a fascinating CPD event in May which focussed on ECLOs and low vision services, attended by Orthoptists and Orthoptic assistant practitioners from several Welsh Health Boards. This event was also attended by the Chair and Trade Union Lead for BIOS, supporting direct engagement with Welsh members. The BOS TU training day was held in Abergavenny in July and local TU representatives have been busy supporting members this year following the Bridgend Health Board boundary change in April.

Following on from the Agored “Diploma in Fundamentals of Ophthalmology” course being successfully accredited last year, orthoptist Caroline Morris has been funded by Health Education and Improvement Wales to write teaching materials to achieve a high standard of nationally agreed training. In 2019, the Welsh Government has agreed to collect Orthoptic data as part of the Planned Care Programme which is the first instance of the government routinely collecting Therapies data.

Sadly, this will be Aimee Brown’s last year as a trustee and we are currently inviting applications for someone to carry on this valuable work.

Republic of Ireland

2019 was a successful year for BIOS CPD in Ireland. A high number of members took advantage of the Spring Clinical Tutors Course, delivered by Kelly Mackenzie and Chris Timms from Moorfields. In the Autumn, Ireland hosted the Neuro Orthoptics and Ophthalmology CAG Day, which received very positive feedback nationally. A recruitment embargo started to lift at the end of the year which saw the start of recruitment in accordance with Sláintecare. Community Healthcare Organisations (CHO) continue to expand, positively impacting future vacancies.

England

There a was a huge amount of change in England in 2019 with two new Trustees, Kelly MacKenzie became the Trustee for the South at our AGM and Hasseb Ali was appointed in Midlands and East and will formally take up the position at this year’s AGM. We are currently advertising for the position of North Trustee, following Kathryn Smart sadly having to step down.

There were a number of successful events held in England, including the clinical meetings for the Midlands and East, held in Birmingham in March, and for the Northern Region, in Newcastle in June. The Trade Union Lead also led training across the country during 2019, ensuring we have sufficient reps to provide much needed support to our members.

Our Trustees have continued to work on raising the profile of orthoptics with stakeholders such as Health Education England, supporting the work of our members actively supporting initiatives such as World Orthoptic Day, AHP Day and the '#WeActiveChallenge'. They have also provided orthoptic input at events such as the Ophthalmology round table, to unpick pathways and pricing tariffs, and meetings on AHP apprenticeships and new routes into orthoptics, as well as stakeholder events with other professional bodies.

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the trustees and their local organisers have continued to support members and share best practice to advance orthoptics.

The CAGs put on a number of hugely successful BIOS training days offering high quality CPD with total attendances of over 500. Some of the highlights were:

- The SEN study day in March, which included presentations on a variety of thought-provoking subjects including neurodisability and the problems arising from prematurity.
- The Vision Screening meeting in April, which included the official launch of the e-learning package for vision screeners, developed jointly with Public Health England.
- The always popular annual LOOP meeting in May, which presentations on AHP job planning, research, the use of social media, and an update on the SIHED campaign.
- The BIOS Research Day in June attracted members with a wide range of experience, proving practical insight into conducting and disseminating quality research.
- The VPD CAG held a clinical meeting in November, with a number of fascinating presentations, including a Q&A for orthoptists looking to advance their specialism in this area.
- Our Clinical Tutors courses were as popular as ever and have now been expanded, with a new course planned for the South for 2020/21, in Brighton.

The creation or our new website formed a focus for extending and supporting the work done by all our specialist groups, and enabling the sharing of information of resources. The new website also gives members access to a CPD log, where they can record evidence of their courses and training days. This was accessed over 6,000 times last year and has continued to grow.

Joe Smith took over as our New Graduate representative in 2019, continuing the great work of Martha Waters in providing support to members setting out in the profession. Already he has produced a guide to preparing for interviews and promoted a new financial award to facilitate new graduates attending the 2020 IOA Congress.

Promoting high standards

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.

Education

All three Universities offering Orthoptics degrees in the UK ran HCPC approved training programmes to enable orthoptists to supply and administer medicines under exemptions. These were well subscribed and orthoptists have now been annotated on the HCPC register.

Funding was provided by Health Education England for new courses:

- A pre-registration Orthoptics programme run by Moorfields and UCL as a two-year Masters course.
- Advanced Clinical practice courses in Neuro-ophthalmology and the University of Liverpool and Paediatric Ophthalmology at the University of Sheffield.

Setting standards

The Ophthalmic Common Clinical Competency Framework (OCCCF) curriculum was completed and launched in 2019, providing the basis for training that ensures standardised and recognised competencies across all ophthalmic secondary care locations in the UK. This was the culmination of a great deal of work alongside colleagues from fellow eye care associations.

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. A new CAG for Paediatric Ophthalmology was also established in 2019, with a functioning steering group now in place and working through the relevant competencies.

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.

- We contributed to the AHP Public Health Strategy 2019-2024
- Clinical orthoptists contributed to the impact report for the 2015-18 Public Health Strategy. Case studies are now published on the AHP resource hub on the Royal Society for Public Health (RSPH) website.
- We inputted into the Social Prescribing for AHPs framework, which has now been published on the RSPH hub.
- We published health promotion posters for all orthoptic departments to display in their waiting rooms.
- We carried out an evaluation study of the BIOS Preceptorship, with a focus on the public health aspect.
- We provided a response to the Department of Health and Social Care consultation on their prevention green paper, ‘Advancing our health’.

Vision Screening

Working with the support of the Clinical Council for Eye Health Commissioning (CCEHC), we sent out Freedom of Information requests to NHS Trusts and local authorities in England to establish a national picture of the current provision of vision screening in 4-5-yearold children. This was completed and enabled us to produce an interactive map illustrating where there is no provision, where services are compliant with Public health England guidelines and where they are partially compliant. Following a delay in release due to the general election this was published in March 2020. The next stage will be to further develop these findings with information on auditing and referral pathways.

Public Information

BIOS has continued to provide public information across a number of areas for use by other professionals, patients and carers. A new online public information hub was added to the BIOS website in March, offering information for patients and carers on what an orthoptist is, what they do and what to expect from different orthoptic services. This attracted over 13,000 views in 2019, including over 1,500 views a month from non-members.

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 the next two years to support research, with more plans ongoing for ring-fenced research funding on a two-year cycle. With more orthoptists gaining PhDs which qualify them for higher level funding, a priority for the profession is to support early career researchers with pump-priming and entry-level funding. A major development in 2019 was working with Fight for Sight to co-sponsor a £15K Small Grant specifically for BIOS members, with roll out planned for 2020. This will alternate with smaller awards on alternate years.

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 June 2019 our Director, Anna Horwood, ran a BIOS Research Skills Training day for clinicians. She represented BIOS at a number of committees, consultations and research-related events including the Council for AHP Research Strategy Committee, HCPC consultations, the Vision UK Research Summit, Vision UK Research, the Cures and Treatments Panel, the Vision UK National Eye Health Survey and the Royal College of Ophthalmologist’s Conference.

British and Irish Orthoptics Journal (BIOJ)

BIOJ continues to extend its reach since moving online in 2018, with over 4,000 readers and 26,000 page views last year. This has in part been achieved through a greater expansion outside of the UK, with 2,800 readers accessing from overseas. 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, including via databases such as Google Scholar and DOAJ.

Promoting the profession

The past year has seen a huge increase in the work done by BIOS to promote awareness of orthoptics and the valuable work done by Orthoptists.

Growing general awareness

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

- On Twitter, we made over 400,000 impressions, which is four times higher than in 2018.
- Our Facebook page had 783 followers by the end of 2019, and we recorded a 30% increase in the Reach of our posts throughout the year.

One key focus of our social media activity was around the events of World Orthoptic Day. This was a huge success. Our video on amblyopia alone made over 26,000 impressions on Facebook and 4,000 on Twitter.

World Orthoptic Day also saw the launch of My Eyes My Orthoptist, our awareness raising campaign, which achieved over 15,000 impressions on Twitter. The campaign also looked to raise awareness with policymakers, with members contacting their local representatives to raise the importance of the work of the profession. This increased awareness within Westminster and the devolved nations are of great value in our continued influencing work.

The expansion of our website in 2019 provided us with a focus for sharing information on orthoptics and the valuable work of orthoptists. Visitors to our website doubled from the previous year, with over 3,200 each month, and we achieved over 200,000 page views throughout the year.

Promoting the future of the profession

The second year of the strategic interventions in health education disciplines (SIHED) programme, funded by the Office for Students. Tireless work by our work shadowing lead, Carly Hegarty, outreach officers based at Liverpool and Sheffield, and volunteers across the country have raised the profile of careers in orthoptics. We now have a range of booklets, infographics, presentations and blogs. Much of this is hosted on an expanded careers section on the BIOS website, which had had 2,500 page views by the end of 2019 with interest rocketing this year, and now achieving over 1,000 views per month. This online presence has been hugely valuable during the COVID-19 pandemic and it is hoped this will be a good legacy and these resources will be available beyond the life of the programme.

As a result of this, applications for all three UK courses were significantly up for 2019 and it is hoped that this is sustained for 2020. This will undoubtedly be helped by the announcement in January this year of maintenance grants of up to £5000 per year for Orthoptics students starting from September 2020. This followed campaigning by BIOS and other AHPs as part of AHPF for more financial support following the removal of bursaries, and was included as one of key asks in the 2019 General Election campaign.

Representing 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 Vision UK Leadership panels, 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.

In 2019 we responded to a number of consultations on behalf of our members, including on the implementation of the NHS Long Term Plan in England, NICE guidelines on stroke rehabilitation and UK National Screening Committee recommendations on vision screening.

Our response to the HCPC consultation on registration fees led us to join with fellow AHP professional bodies in publicly opposing and campaigning against the rise. Many of our members wrote to their MPs contributing to extremely high support for an Early Day Motion. We were extremely pleased that in October the HCPC announced it would reconsider its position in response to “the strength of feeling and the arguments” put forward by registrants.

This year we have produced new position statements on the advanced and extended roles of orthoptists, and on vision services in stroke practice. These statements allow us to provide clear, evidence-based statements of our position on important topics and form the basis of our discussions with policymakers and other stakeholders.

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 will continue to work on behalf of our members in 2020, developing on many of the same themes as the past year. We will continue to promote the value that Orthoptists can add across a wide range of healthcare services, particularly in the context of the increased focus on rehabilitation and the recovery of services following COVID-19.

Financial review

The Society reports a net surplus of £28,371 for the year (2018 – net deficit of £84,597). Free reserves at 31 December 2019 were £96,356 (2018 - £87,609). Restricted funds at 31 December 2019 amounted to £54,367 (2018 - £34,743). Included within the surplus for 2019 was a gain on investment of £8,337 after the decision to close down the investment account during the financial year.

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 2019, the Society has free reserves of £96,356. 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 2019:

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

BIOS Trustees
Midlands & East - Julie Clarke (Jan-Sep 2019)
Northern - Kathryn Smart (Jan-Nov 2019)
Southern - Joy White (Jan-Jun 2019); Kelly MacKenzie (Jun-Dec 2019)
Northern Ireland - Jane Hanley (Jan-Jun 2019); Declan McClements (Jun-Dec 2019)
Republic of Ireland - Jaina Byrne
Wales - Aimee Brown
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: Martha Waters (Jan-Jun 2019); Joe Smith (Jun-Dec 2019)
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
Special Educational Needs - Louise Allen
Stroke and Neuro Rehabilitation - Nicola Bennett 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

Business and Policy Support provided by British Dietetic Association

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 2019.

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 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Income and endowments from:							
Donations and legacies	**3**	1,000	19,950	20,950	-	-	-
Charitable activities	**4**	285,826	-	285,826	332,555	-	332,555
Investments	**5**	3,201	-	3,201	265	-	265
Other income	**6**	688	-	688	41	-	41
Total income		290,715	19,950	310,665	332,861	-	332,861
Expenditure on:							
Raising funds	**7**	-	-	-	408	-	408
Charitable activities	**8**	290,305	326	290,631	412,634	-	412,634
Total resources expended		290,305	326	290,631	413,042	-	413,042
Net gains/(losses) on investments		8,337	-	8,337	(4,416)	-	(4,416)
Net movement in funds		8,747	19,624	28,371	(84,597)	-	(84,597)
Fund balances at 1 January 2019		87,609	34,743	122,352	172,205	34,743	206,948
Fund balances at 31 December 2019		96,356	54,367	150,723	87,608	34,743	122,351

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 2019

	Notes	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	**11**		30,729		24,667
Investments	**12**		-		74,494
			30,729		99,161
Current assets					
Debtors	**13**	18,076		15,249	
Cash at bank and in hand		281,633		98,046	
		299,709		113,295	
Creditors: amounts falling due within one year	**14**	(179,715)		(90,105)	
Net current assets			119,994		23,190
Total assets less current liabilities			150,723		122,351
Income funds					
Restricted funds	**15**		54,367		34,743
Unrestricted funds			96,356		87,608
			150,723		122,351

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 2019.

The trustees 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 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
	2019	**2019**	**2019**	2018
	£	**£**	**£**	£
Donations and gifts	1,000	-	1,000	-
Grants	-	19,950	19,950	-
	1,000	19,950	20,950	-
For the year ended 31 December 2018	-	-		-

4 Charitable activities

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Member's subscriptions	262,204	290,895
Course income	23,622	41,660
	285,826	332,555

5 Investments

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Interest receivable	3,201	265

6 Other income

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Advertising income	200	-
Sundry income	488	41
	688	41

7 Raising funds

	Unrestricted funds 2019 £	Total 2018 £
Investment management	-	408
	-	408

8 Charitable activities

	Activities 2019 £	Activities 2018 £
Secondment costs	79,443	40,590
Courses and conferences	23,498	38,094
Committee and Officer's expenses	21,386	27,296
Journal	16,463	13,172
Subscriptions	7,025	6,824
Innovation awards	229	110
	148,044	126,086
Share of support costs (see note 9)	107,434	250,809
Share of governance costs (see note 9)	35,153	35,739
	290,631	412,634
Analysis by fund		
Unrestricted funds	290,305	412,634
Restricted funds	326	-
	290,631	412,634
For the year ended 31 December 2018		
Unrestricted funds	412,634	

9 Support costs

	Support costs	**Governance costs**	**2019**	Support costs	Governance costs	2018
	£	**£**	**£**	£	£	£
Depreciation	7,150	-	7,150	-	-	-
Office cost	1,539	-	1,539	2,178	-	2,178
Insurance	32,741	-	32,741	30,143	-	30,143
Telephone and postage	7	-	7	184	-	184
Bank charges	4,581	-	4,581	3,068	-	3,068
Business management costs	41,895	-	41,895	65,432	-	65,432
Computer costs	3,539	-	3,539	607	-	607
Legal, professional and consultancy fees	15,982	-	15,982	149,197	-	149,197
Accountancy	-	32,372	32,372	-	16,965	16,965
AGM, Committee and officer's expenses	-	2,781	2,781	-	18,774	18,774
	107,434	35,153	142,587	250,809	35,739	286,548
Analysed between						
Charitable activities	107,434	35,153	142,587	250,809	35,739	286,548

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

Independent examiner's remuneration - £1,545 (2018 - £1,500)
Independent examiner's remuneration - accountancy - £1,855 (2018 - £1,800)

10 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 £1,941 for reimbursement of expenses (2018 - £4,290 to 10 Trustees).

11 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2019	35,149	-	35,149
Additions	-	2,730	2,730
At 31 December 2019	35,149	2,730	37,879
Depreciation and impairment			
Depreciation charged in the year	6,392	758	7,150
At 31 December 2019	6,392	758	7,150
Carrying amount			
At 31 December 2019	28,757	1,972	30,729
At 31 December 2018	24,667	-	24,667

12 Fixed asset investments

	Listed securities	Other investments	Total
	£	£	£
Cost or valuation			
At 1 January 2019	67,250	7,244	74,494
Valuation changes	15,581	-	15,581
Disposals	(82,831)	(7,244)	(90,075)
At 31 December 2019	-	-	-
Carrying amount			
At 31 December 2019	-	-	-
At 31 December 2018	67,250	7,244	74,494

	2019	2018
	£	£
Investments at market value comprise:		
Listed investments	-	67,250
Other fixed asset investments	-	7,244
	-	74,494

All the fixed asset investments are held in the UK.

13 Debtors

	2019	2018
Amounts falling due within one year:	£	£
Trade debtors	1,039	-
Prepayments and accrued income	17,037	15,249
	18,076	15,249

14 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	38,232	24,582
Other creditors	100,386	35,056
Accruals and deferred income	41,097	30,467
	179,715	90,105

Deferred Income	£
Deferred income at 1 January 2019	13,287
Resources deferred during the year	708
Amounts released from previous years	(13,287)
Deferred income at 31 December 2019	**708**

15 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 2018	Incoming resources	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 31 December 2019
	£	£	£	£	£	£
Education and training projects	34,743	-	34,743	-	-	34,743
AHP workforce supply work stream	-	-	-	19,950	(326)	19,624
	34,743	-	34,743	19,950	(326)	54,367

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.

16 Analysis of net assets between funds

	Unrestricted funds 2019 £	**Restricted funds 2019 £**	**Total 2019 £**	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 December 2019 are represented by:						
Tangible assets	30,729	-	30,729	24,667	-	24,667
Investments	-	-	-	39,751	34,743	74,494
Current assets/ (liabilities)	65,627	54,367	119,994	23,190	-	23,190
	96,356	54,367	150,723	87,608	34,743	122,351

17 Related party transactions

Remuneration of key management personnel

The charity considers key management personnel comprise 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 in respect of V Greenwood (Chair) for £35,538 (2018 - £36,531) and J Cartledge (Vice Chair) £22,411 (2018 - £1,006). Payments were also made in respect of A Stanley (previous Vice Chair) £Nil (2018 - £3,053) and J Mehta £21,495 (2018 - £Nil).

Fees were payable to one (2018 - two) Business Managers during the year as follows:

British Dietetic Association - Management services	£41,895 (2018 - £22,115)
Digital Networks - Management services	£Nil (2018 - £40,317)

The combined remuneration of the key management personnel was:

	2019 £	**2018 £**
Aggregate compensation	121,339	106,022

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

During the year, the charity collected fees of £113,616 (2018 - £80,500) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2019, £97,336 (2018 - £30,272) was due to the British Orthoptic Trade Union.