

Registered number: 01892427  
Charity number: 326905

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
(A Company Limited by Guarantee)

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**UNAUDITED**

**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
**(A Company Limited by Guarantee)**

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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<b>Company registered number</b>	01892427
<b>Charity registered number</b>	326905
<b>Registered office</b>	Salisbury House Station Road Cambridge CB1 2LA
<b>Accountants</b>	Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB
<b>Solicitors</b>	Stone King LLP Thirty Station Road Cambridge CB1 2RE

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**TRUSTEE'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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The Trustee present their annual report together with the financial statements of the company for the year 1 January 2017 to 31 December 2017. The Trustee confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**OBJECTIVES AND ACTIVITIES**

**a. 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.

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

**Strategy 2017 - 2020**

Trustees, members of council and representatives of newly qualified members and students met in March 2017 to refresh the 5 year strategy. It assists in prioritising how resources (time and money) are spent on competing demands. The strategic areas are being developed by the new chair and trustees in 2018.

Specific projects have been lead by Orthoptists via funded secondments: 2014-16 Claire Saha to lead the exemption to the medicines act legislation; 2016 one day for 6 months to Anna Horwood to write the BIOS Curriculum framework; 2017 a one day secondment for Jigs Mehta in the Public Health Lead role.

Education and professional development committees are working closely together to ensure continued professional development pre and post qualifying. They also generate the program for the annual conference, this year held in Cardiff.

**ACHIEVEMENTS AND PERFORMANCE**

**a. REVIEW OF ACTIVITIES**

**BIOS activities Jan-June 2017 Rowena McNamara Chair Jan- June 2017**

In my report in 2016 I said farewell after 5 years, to our business providers H2M and welcomed Porchester Consulting. As with any new team and in our case a virtual organisation, a lot of time is taken up with induction and handover. The core team in 2017 along with myself were Alison Stanley, vice chair; Veronica Greenwood, chair designate; and Lesley Anne Baxter former chair and BIOS and BOSTU advisor.

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**AHPs into action**

Members will remember the launch of a crowd sourcing process by Suzanne Rastrick, Chief Allied Health Professions officer, and her team at NHS England in April 2016. You were asked to answer questions on line and suggest innovative ways in which AHPs can contribute to healthcare. More than 16,000 contributions were received from patients, carers, the public and health care staff including members of the 12 AHPs. The team at Clever Together headed by Dr Peter Thomond analysed the responses and created themes using triangulation of data and review of relevant health related documents.

I contributed to two workshops where all AHPs representatives reviewed and critically challenged the data. I was very proud of the level of orthoptic input to the crowd sourcing which was proportionately higher than some of the larger AHP organisations. Two orthoptic case studies are featured in the final document which was launched on Tuesday 17th January 2017;

"AHPs into action. Using Allied health professionals to transform health, care and wellbeing." NHS England gateway publication 05863

Sir Bruce Keogh, National Medical Officer, NHS England, came to the launch to endorse the initiative and was enthusiastic about the methodology saying: the difference between strategies that fly is the ownership by the authors, strategies from Department of health that are top down don't work.

**Advancing Healthcare Awards 2017 – AHPs and Health care Scientists**

Veronica as chair designate represent BIOS at the 2017 AHA awards held at the Chelsea Harbour Hotel on 31st March. Chamberlain Dunne Events hosted the day with Alison Strode, Welsh Government Therapy Advisor, introducing the award categories and nominations. The room was full of AHP's, healthcare scientists, representatives from the media, HCPC, government bodies and Unions – certainly a chance to network and make connections.

Orthoptists should be very proud as we had finalists in 2 categories, Paddy McCance (far right) and David Wright in the advancing practice award and Erin Wilson in the rising star award. Erin works at Warrington Hospital and was nominated for her advancing quality project in highlighting and identifying visual problems in patients at risk of falling. Erin was a worthy winner, along with 5 other professionals all in their first 5 years of qualification who are making their mark as future stars. Paddy and David, from the Western Health and Social Care Trust, were shortlisted to the final 3 in a very tough category for their work in reducing the negative impact of visual impairment post stroke.

**Future strategy**

In March Veronica led a strategy day with the entire council and representatives from newly qualified members, Dayna Greenland, Helen Kuht, Martha Waters and Steph Yates. Also present was Jeremy Bradshaw, 3rd year Liverpool undergraduate and Aimee Brown, the new Welsh BIOS Trustee. Our 6 new recruits brought a breath of fresh air and contributed greatly to workshops. The ideas and priorities that came out of the day helped to formulate our next 5 year plan.

**Milestones**

We celebrated our 80th Birthday at the Cardiff Conference and to my horror I realised I had been involved in orthoptics for 50% of the life of the profession.

IOA celebrated its 50th Birthday in 2017 and we look forward to 2020 when the IOC will be in Liverpool.

Archives project: Led by our archivist Bronia Unwin, the Wellcome museum has catalogued all our documents from original handwritten lecture notes from Mary Maddox to pictures of Princess Royal/ Anne at the Harrogate

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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IOC in 1987.

**Projects**

The Exemptions project came to a close from the point of view of Claire Saha's BIOS secondment and NHS England support. The next stage was for the HCPC to approve the curriculum of courses at the universities providing the orthoptic undergraduate degree; and arrange for annotation to be applied to BIOS registration for the membership who achieve the standards required. Ultimately the use of medicines will be incorporated into the undergraduate courses and all qualified students will be able to administer and supply the listed medicines.

**BIOS conference**

A very successful conference was held in Cardiff and a full account is in the vice chairs report. I had great pleasure in introducing Shelagh Morris deputy chief Allied health Professions Officer for NHS England. Shelagh was a great champion for Orthoptics in the exemptions project and ensures the smaller professions are fully represented in the AHP workforce.

**Fellowship awards:**

Najia Qureshi and Andy Sharman honorary BIOS Fellowship Awards for their contribution to the exemptions project.

David Parkin president of the College of optometry

Professor Carrie MacEwen president of the Royal College of Ophthalmologists

Annette Dillon BIOS award for SIG lead for SEN

Rowena McNamara with an orthoptic Fellowship

**Resolution at AGM 2017**

From membership year starting January 2018 a non practicing monthly rate will be offered when a member is taking maternity, paternity or adoption leave for a minimum of 6 months in a 12 month period. If the member performs clinical work when working for keep in touch days (KIT) during their 6 month non practicing period they will still receive the same insurance benefit as a full member

**Chairs report July 2017 – December 2017 Veronica Greenwood**

As I took up the role of Chair at the AGM in 2017 it struck me how many educational, training and CPD events are organised during any one year and in the main by dedicated volunteers who are passionate about their area of expertise.

**Educating our members**

The regional and country clinical meetings will be described in the trustee reports but in my first 6 months in post there were 2 clinical tutors courses, a tutors refresher course, an 'autism' themed clinical meeting of the SEN special interest group, an IVT injection training course and the first clinical meeting of the renamed Visual Processing difficulties special interest group. This means 46 more tutors qualified which helps to build more high quality clinical placements for our students, 9 more non-medical injectors were trained and over 70 orthoptists were provided with specialised research, evidence and presentations in an area of advancing practice. The days were all well received, and members profit from the educational, clinical and service wide aspects that are covered.

**New representative roles**

Two areas within the BIOS Council that we recognised were under represented were our newly graduating and early career orthoptists and the branch of our practice in Public Health. Martha Waters was selected as our new

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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graduate representative and has increased our visibility on social media platforms with a new Facebook and Instagram page. She has built a strong network of new graduates and is creating new resources including an updated preceptorship document to support orthoptists just embarking on their career.

Jigs Mehta, who is currently studying for her PhD related to falls and vision, was appointed as the BIOS Public Health lead and started in September 2017. This role is for a 12 month period to assess the effectiveness and output in order to make a recommendation to the trustees to continue with this workstream more long term. Jigs has already asked you all to complete a questionnaire in order to prioritise the public health needs of the profession and align them into the AHP Public Health Strategy.

#### **BIOS Council**

In addition to Martha and Jigs all the BIOS Council members are very active on your behalf. Our IOA representative, Dr David Newsham, is working hard towards the next IOC which will be held in Liverpool in 2020. Dr Jill Carlton, BIOS Journal Editor, has now written the 5 year strategy for the Journal, has the editorial board in place and is moving the journal to an open access online journal, which will be live early in 2018. Professor Anna Horwood, BIOS Research and Innovation Director, continues to support early career researchers, represents BIOS in a number of high level research networks and forums and ran the bright ideas prize for the first time this year – the prize was awarded to Dr Marianne Coleman. Anna is also undertaking a research priority setting exercise to steer research that is required by the profession. Mrs Anne Bjerre, BIOS OCE representative, has been working with the Education arm of the OCE investigating the variances across training and educational standards in Europe with a view to addressing some of the differences. Professor Helen Davis is the Education Lead for BIOS and Chairs the Education Committee. In addition to this committee Helen has been instrumental in working with the Higher Education Funding Council for England (Hefce) to secure specific funding to assist the vulnerable AHP professions and the RCO CCCF project in the design and first curriculum phase.

I would like to thank all the members of Council for their unwavering support and dedication to the profession and for the roles that they carry out on behalf of the membership.

#### **National workstreams**

One most notable highlight of the year was the launch of the Public Health England (PHE) guidelines for Vision Screening in October. For the first time this provides standardised guidance on vision screening to both commissioners and vision screeners. This could not have been possible without the hard work of Dr Helen Griffiths, Vision Screening SIG Lead who lead the team of orthoptists working with PHE.

Standardising ophthalmology services and practices is challenging enough especially during the current financial climate and services being decommissioned. The UK Ophthalmology Alliance are seeking to address this and brings together eye care professionals, patient groups and national ophthalmic bodies across the UK to improve efficiency and pathways, create quality standards, benchmark performance and provide support in areas where performance can be improved. The alliance also provides a national voice on eye care issues, especially around efficiency and the use of resources. BIOS is well represented and contributes significantly to this group.

Rowena McNamara and Helen Davis are continuing with the fantastic work with the Core Common Competencies framework for ophthalmology and draw on your expertise when necessary for this work. To support moving this work forward I am now representing BIOS on the Health Education England and RCO Eye Health Steering Group which is looking towards credentialing the competencies and the format of delivery and provision.

#### **BIOS Support**

I was very cognisant of the fact that during my time as Chair Designate we had a country within BIOS that felt somewhat disengaged and lacking in support which was partly due to the absence of a Trustee. It was a

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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rewarding day In November to visit many orthoptists in Scotland and discuss candidly the issues and concerns. All indications from the very successful day in Glasgow point to the fact that BIOS will welcome a new Scottish trustee to the Board early in 2018.

**Professional Accolades**

I would like to congratulate two orthoptists this year who both received Professorial positions in their respective Universities in recognition of their research in orthoptics and vision science – Professor Anna Horwood and Professor Fiona Rowe.

**Health Education England (HEE) and HEFCE**

In November we learned that orthoptics had been assigned an AHP Clinical Fellow to work with BIOS to address the undergraduate recruitment issues that identify us as a vulnerable profession. Gill Rawlinson will work with the profession over the coming 12 months to identify and look for potential solutions to address some of the factors that contribute to our vulnerability.

We have also just been informed that bids from Helen Davis and Rowena McNamara, on behalf of the profession, have been successful and defined posts to enhance careers marketing and prospective student placements in the workplace will be funded.

**FINANCIAL REVIEW**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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.

**b. FINANCIAL REVIEW**

The Society reports a net deficit of £106,511 for the year (2016 - £60,227). Free reserves at 31 December 2017 were £172,205 (2016 - £278,716). Restricted funds at 31 December 2017 amounted to £34,743 (2016 - £34,743). This net deficit included the costs of handing over the business operations from h2m to Porchester Consulting Group which required a significant amount of additional work as explained in the Chair's Report. Some additional one off pieces of work were also undertaken by the Business Manager during the year.

**c. 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 2017, the Society has free reserves of £172,205, so is meeting the level of reserves set by its established reserves policy.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. 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 .



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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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The company is constituted under a Memorandum of Association dated 14 March 1998 and is a registered charity 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 was agreed at AGM for a change in quoracy for trustee meetings from 51% (5 people) to 40% (4 people).

**b. 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 and their employers are reimbursed for their time commitment to BIOS and British Orthoptic Society Trade Union (BOSTU) roles.

Like many charities BIOS does have difficulty in attracting volunteers to come forward to represent the profession it exists to serve. The vacant Wales trustee position was filled in 2017 and the trustees for Scotland was recruited in 2018. The second vice chair post remained unfilled in 2017 and alternative roles for this post were agreed by council in 2018.

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2017:

**BIOS Honorary Officers and trustees**

Rowena McNamara, Chair Jan-June 2017; outgoing chair July –Dec 2017  
Veronica Greenwood Chair Designate Jan –June 2017; chair July-Dec 2017  
Alison Stanley, Vice Chair

**BIOS Trustees**

Midlands & East - Julie Clarke  
Northern - Kathryn Smart  
Southern - Joy White,  
Northern Ireland - Jane Hanley  
Republic of Ireland - Gillian O'Mullane,  
Wales - Aimee Brown appointed June 2017  
Scotland - vacant recruited 2018

**BOS TU trustees**

as above BIOS honorary officers and trustees previously stated, omitting the Republic of Ireland

BOSTU advisor non voting: Lesley Anne Baxter

**BIOS Council members (non voting)**

Journal: Jill Carlton , Editor of Journal,  
IOA Representative: David Newsham

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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OCE Representative: Anne Bjerre  
Research Director: Anna Horwood  
Professional Development Committee chair: Alison Stanley,  
Education Committee chair: Helen Davis,  
Leads of Orthoptic Profession: Julie Cartledge chair  
New Graduate Representative: Martha Waters June 2017  
Public Health Lead: Jigs Mehta  
BIOS and BOSTU advisor: Lesley Anne Baxter

**Special Interest Group Leads**

Falls - Jigs Mehta , John McBride  
Glaucoma & Retinal Disease - Lorraine North, Michael Harmsworth  
Neuro Orthoptics/neuro Ophthalmology - Joanne Adeoye  
Visual Processing Difficulties - Claire Critchley replaced by Kathryn Whitefield June 2017  
Special Educational Needs - Laura Tuff, Anna O'Connor replaced by Louise Allen June 2017  
Stroke and Neuro Rehabilitation - Claire Howard  
Vision Screening - Helen Griffiths replaced by Alison Bruce and Karon McCarthy June 2017  
Low Vision - Mathew Costello until June 2017 then vacant

**Forums**

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

Supported by Business Managers –

Porchester Consulting Group

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees receive induction from the chair and vice chair and a copy of the 2017 trustees handbook will be replaced with a governance document in 2018.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The honorary officers of Chair and Vice Chair(s) plus incoming chair or outgoing chair and BIOS advisor meet face to face at least monthly and communicate electronically daily. Business is conducted via the business provider company who are present at the honorary officer meetings. 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.

**e. 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.

**f. RISK MANAGEMENT**

BIOS Trustees under guidance from Business Managers, regularly review items on the BIOS Risk Register. These items are grouped in the following way and then are incorporated into strategy and actions:

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**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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Governance risks – such as Trustee recruitment issues and also strategy were addressed with a strategy for 2015-20 produced.

Operational risks –

Financial risks –

Compliance with law and regulation - for example, filing statutory returns on time and payment of any monies due; there are no problems or issues in this respect.

External risks –

**TRUSTEES' RESPONSIBILITIES STATEMENT**

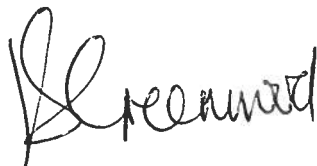
The Trustee (who are also directors of British and Irish Orthoptic Society for the purposes of company law) is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

Company law requires the Trustee to prepare financial statements for each financial year. Under company law the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 26 June 2018 and signed on their behalf by:



**V Greenwood, Chair**  
**Trustee**

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF BRITISH AND IRISH ORTHOPTIC SOCIETY**  
**(the 'company')**

I report to the charity Trustee on my examination of the accounts of the company for the year ended 31 December 2017.

This report is made solely to the company's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustee those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustee as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustee of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 6 July 2018

Mrs J Coplowe FCA

**PETERS ELWORTHY & MOORE**

Chartered Accountants

Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>					
Donations and legacies	2	-	-	-	545
Charitable activities	3	358,197	-	358,197	344,906
Other trading activities	4	25,383	-	25,383	10,343
Investments	5	3,461	-	3,461	4,703
<b>TOTAL INCOME</b>		<b>387,041</b>	<b>-</b>	<b>387,041</b>	<b>360,497</b>
<b>EXPENDITURE ON:</b>					
Raising funds	6	197	-	197	421
Charitable activities	7, 8	497,833	-	497,833	425,482
<b>TOTAL EXPENDITURE</b>		<b>498,030</b>	<b>-</b>	<b>498,030</b>	<b>425,903</b>
<b>NET EXPENDITURE BEFORE INVESTMENT GAINS</b>		<b>(110,989)</b>	<b>-</b>	<b>(110,989)</b>	<b>(65,406)</b>
Net gains on investments	11	4,478	-	4,478	5,179
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(106,511)</b>	<b>-</b>	<b>(106,511)</b>	<b>(60,227)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(106,511)</b>	<b>-</b>	<b>(106,511)</b>	<b>(60,227)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		278,716	34,743	313,459	373,686
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>172,205</b>	<b>34,743</b>	<b>206,948</b>	<b>313,459</b>

The notes on pages 14 to 23 form part of these financial statements.

**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 01892427**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2017**

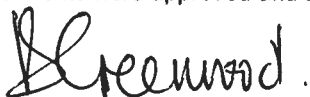
	Note	£	2017 £	£	2016 £
<b>FIXED ASSETS</b>					
Investments	11		78,911		74,630
<b>CURRENT ASSETS</b>					
Debtors	12	47,457		49,350	
Cash at bank and in hand		195,339		336,738	
		<u>242,796</u>		<u>386,088</u>	
<b>CREDITORS:</b> amounts falling due within one year	13	(114,759)		(147,259)	
<b>NET CURRENT ASSETS</b>			128,037		238,829
<b>NET ASSETS</b>			<u>206,948</u>		<u>313,459</u>
<b>CHARITY FUNDS</b>					
Restricted funds	14		34,743		34,743
Unrestricted funds	14		172,205		278,716
<b>TOTAL FUNDS</b>			<u>206,948</u>		<u>313,459</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustee considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustee acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustee on 26 June 2018 and signed on their behalf, by:



**V Greenwood, Chair**

The notes on pages 14 to 23 form part of these financial statements.

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British and Irish Orthoptic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 COMPANY STATUS**

The company is a company limited by guarantee. The members of the company are the Trustee named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 GOING CONCERN**

The Trustees considered that there are no material uncertainties about the Charity's ability to continue as a going concern.

**1.4 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.5 INCOME**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership income is recognised in the period to which it relates, with any income received in advance being deferred.

Course income is recognised in the period when the course takes place.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the Bank.

Advertising income is recognised when the advert is placed in the journal.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.6 EXPENDITURE**

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.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred..

**1.7 INVESTMENTS**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.

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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.8 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.9 DEBTORS**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.12 FINANCIAL INSTRUMENTS**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	-	-	-	545
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2016	545	-	545	
	<hr/>	<hr/>	<hr/>	

**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Members' subscriptions	327,775	-	327,775	311,906
Journal income	-	-	-	2,160
Course income	30,422	-	30,422	30,840
	<u>358,197</u>	<u>-</u>	<u>358,197</u>	<u>344,906</u>
Total 2016	<u>344,906</u>	<u>-</u>	<u>344,906</u>	

**4. OTHER INCOME**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Sundry income	19,713	-	19,713	7,243
Advertising income	5,670	-	5,670	3,100
Total 2017	<u>25,383</u>	<u>-</u>	<u>25,383</u>	<u>10,343</u>
Total 2016	<u>10,343</u>	<u>-</u>	<u>10,343</u>	

**5. INVESTMENT INCOME**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Investment income	3,314	-	3,314	2,638
Interest income	147	-	147	2,065
Total 2017	<u>3,461</u>	<u>-</u>	<u>3,461</u>	<u>4,703</u>
Total 2016	<u>4,703</u>	<u>-</u>	<u>4,703</u>	

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**FOR THE YEAR ENDED 31 DECEMBER 2017**

**6. INVESTMENT MANAGEMENT COSTS**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Investment management	197	-	197	421
Total 2016	421	-	421	

**7. DIRECT COSTS**

	Activities £	Total 2017 £	Total 2016 £
Secondment costs	46,987	46,987	54,125
Courses and conferences	34,521	34,521	34,977
Committee and Officers' expenses	29,397	29,397	36,320
Journal	11,676	11,676	16,969
Subscriptions	12,138	12,138	3,412
Innovation awards	946	946	-
	135,665	135,665	145,803
Total 2016	145,803	145,803	

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**8. SUPPORT COSTS**

	Governance £	Support £	Total 2017 £	Total 2016 £
Office costs	-	6,684	6,684	13,139
Insurance	-	28,967	28,967	28,345
Telephone and postage	-	160	160	781
Bank charges	-	4,953	4,953	4,615
Business management costs	54,060	216,240	270,300	186,985
Computer costs	-	2,208	2,208	5,024
Auditors' remuneration	-	-	-	4,050
AGM, Committee and officer's expenses	19,710	-	19,710	14,933
Legal professional and consultancy fees	-	12,556	12,556	4,064
Accountancy	16,630	-	16,630	2,715
Loss on disposal of fixed assets	-	-	-	15,028
	<u>90,400</u>	<u>271,768</u>	<u>362,168</u>	<u>279,679</u>
 Total 2016	 <u>63,159</u>	 <u>216,520</u>	 <u>279,679</u>	

**9. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2017 £	2016 £
Auditors' remuneration	-	4,050
Independent examiners' remuneration	2,000	-
Auditors' remuneration - accountancy	-	2,715
Independent examiners' remuneration - accountancy	<u>8,185</u>	<u>-</u>

**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**10. TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

The charity considers its 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 R McNamara (Chair) whilst a trustee were £13,303 (2016 - £24,340) and A Stanley (Vice Chair) £15,199 (2016 - £11,997). Payments were also made in respect of V Greenwood (Chair designate) for £18,089 (2016 - £3,557). No trustees received any remuneration or benefits.

During the year, 8 Trustees received £3,053 for reimbursement of expenses (2016 - £9,333 to 7 Trustees).

Fees were payable to one (2016 - two) Business Managers during the year as follows:

	2017 £	2016 £
Porchester Consulting - Management services	66,000	34,500
Porchester Consulting - Accounts fee	120,000	71,250
Porchester Consulting - Other projects	84,300	-
Holly House Management - Management services	-	72,095
Holly House Management - Expenses	-	9,140
Total	<u>270,300</u>	<u>186,985</u>

The above management fees are net of amounts charged relating to BOS Trade Union.

The combined remuneration of the key management personnel was £316,891 (2016 - £216,997).

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

**11. FIXED ASSET INVESTMENTS**

	Listed securities £	Other investments £	Total £
<b>MARKET VALUE</b>			
At 1 January 2017	67,164	7,466	74,630
Movement in year	-	(197)	(197)
Revaluations	4,478	-	4,478
At 31 December 2017	<u>71,642</u>	<u>7,269</u>	<u>78,911</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. FIXED ASSET INVESTMENTS (continued)**

**INVESTMENT RISK MANAGEMENT**

All investments are carded at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The investment portfolio is not currently actively managed. The trustees are in the process of establishing an investment strategy and it is the intention that this will be rolled out in the coming year.

The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term growth and annual income.

The Charity has no material investment holdings in markets subject to exchange controls or trading restrictions.

**12. DEBTORS**

	2017 £	2016 £
Trade debtors	6,965	7,031
Other debtors	13,904	31,478
Prepayments and accrued income	26,588	10,841
	<u>47,457</u>	<u>49,350</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	27,937	30,910
Other creditors	19,605	23,635
Deferred income	47,660	44,944
Accruals	19,557	47,770
	<u>114,759</u>	<u>147,259</u>

	£
<b>DEFERRED INCOME: MEMBERSHIP SUBSCRIPTIONS AND EVENTS</b>	
Deferred income at 1 January 2017	44,944
Resources deferred during the year	47,660
Amounts released from previous years	(44,944)
Deferred income at 31 December 2017	<u>47,660</u>

**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2017 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2017 £
<b>UNRESTRICTED FUNDS</b>					
General Fund	278,716	387,041	(498,030)	4,478	172,205
<b>RESTRICTED FUNDS</b>					
Education and training projects	34,743	-	-	-	34,743
<b>Total of funds</b>	<b>313,459</b>	<b>387,041</b>	<b>(498,030)</b>	<b>4,478</b>	<b>206,948</b>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2016 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2016 £
<b>GENERAL FUNDS</b>					
General Fund	338,943	360,497	(425,903)	5,179	278,716
<b>RESTRICTED FUNDS</b>					
Education and training projects	34,743	-	-	-	34,743

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



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**BRITISH AND IRISH ORTHOPTIC SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Fixed asset investments	44,168	34,743	78,911
Current assets	242,796	-	242,796
Creditors due within one year	(114,759)	-	(114,759)
	<u>172,205</u>	<u>34,743</u>	<u>206,948</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Fixed asset investments	39,887	34,743	74,630
Current assets	386,088	-	386,088
Creditors due within one year	(147,259)	-	(147,259)
	<u>278,716</u>	<u>34,743</u>	<u>313,459</u>

**16. RELATED PARTY TRANSACTIONS**

During the year the charity collected fees of £80,000 (2016 - £75,000) from its members on behalf of British Orthoptic Society Trade Union. At 31 December 2017 £13,127 (2016 - £23,635) was due to British Orthoptic Society Trade Union.