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 2022

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 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Chair and Vice Chair Report

The British and Irish Orthoptic Society (BIOS) continues to meet the charitable aims through all of its activities:

"The objects for which the Society is established are 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."

We are pleased to report another healthy and robust financial position declared in the 2022 accounts and we continue to manage the budget and making continual improvements to the running of BIOS. The spend within the restricted funds continues to realise benefits for the registered and non-registered orthoptic workforce, and clinical placement expansion and innovation for pre-registration orthoptists. Funding for early career researchers remains a focus and we were pleased to join with Fight for Sight to award a grant to an Orthoptic researcher in late 2022 and this award will be publicly announced in early 2023. We have supported both pre-registration orthoptists and registered orthoptists for the benefit of the profession by awarding successful applicants from the Orthoptic Education Fund.

Clinical placement expansion and support for Orthoptic students remains a high priority for BIOS and the profession and we reported in 2021 about the project to increase placement capacity and learning through innovation and technology. We were delighted that this work was awarded as Winner of the Chief Allied Health Professional Officer's Creative Provision of Placements award in October 2022 on the eve of AHPs day.

Last year we reported the welcome award of Health Education England (HEE) Workforce Reform Funding award to the profession and whilst this funding comes from HEE this benefits Orthoptists across the UK and ROI. A number of projects have been developed and delivered throughout 2022 with the completion by June 2023. We were fortunate in joining with the British Dietetic Association (BDA) to collaborate on many of the projects and are grateful to the BDA for project managing many of the projects for BIOS. Key projects have included early career support through preceptorship, support worker guidance framework, Advanced Clinical Practice and placement expansion. A full workforce survey was completed across the UK to help inform BIOS of the current workforce trends and clinical practice in order to undertake a review of the core curriculum and scope future work for enhanced level core clinical practice. The workforce questionnaires also gave a clear picture of the demographics and workforce data which helps to plan future programmes in Orthoptics. This work continues into 2023 at pace with a core curriculum review, the scoping of an Enhanced Clinical Practice curriculum in core orthoptics and content for the Orthoptic Support Worker level 5 curriculum. We would like to extend our thanks to all who have contributed to this work so far.

BIOS have joined funders for an Eye care Workforce Modelling project, run by the College of Optometry and work will commence in early 2023 to work with the funded partner identifying future workforce requirements and prevalence of eye disease across the UK.

We have continued to represent the profession nationally holding seats on the Allied Health Professions Federation Board, the Clinical Council for Eye Health Commission, The UK Ophthalmology Alliance Board, and the Royal College of Ophthalmologists Paediatric Sub Committee. We have positively engaged with the Regulator (HCPC) and contributed to a number of workstreams and consultations.

After the AGM in 2022 we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

- Trustees and Council

Dr Anne Bjerre – OCE Representative

Dr David Newsham – IOA representative

Dr Jill Carlton- BIOS Journal Editor

- Clinical and Non Clinical Advisory Group Leads

Ms Louise Allen – Special Educational Needs CAG

Mrs Karon McCarthy – Vision Screening CA

- Recognition of the profession

Caroline Morris - for the education and development of the ophthalmic and orthoptic support workforce in Wales

- Special Services to BIOS and Clinical Placement Expansion Project

Ms Alice Donachie

Mrs Elizabeth Lomas

Mrs Michelle Murray

At the AGM in 2022 we welcomed new Council members Dr Nadia Northway, Dr Jignasa Mehta and Dr Gemma Arblaster to the OCE, IOA and Journal Editor roles respectively. Claire McEntee will formally join the Trustee Board as the Trustee for the Republic of Ireland at the AGM in 2023. We have been fortunate to fill BIOS voluntary roles and increase members of the Clinical Advisory Group Steering Committees.

BIOS was pleased to inform the membership of the election of Mr Craig Murray to the role of Chair Designate for a period of 1 year before he will formally take the role of Chair at the AGM in 2023.

Mr Craig Murray was also successful in securing the position of the Orthoptic Lead for the HEE Centre for Allied Health Professionals Education and Training, a role which will complement the shadow year as Chair Designate for BIOS.

The Trustees awarded Mr Andy Burman, immediate past CEO of the BDA and Consultant in Management and Governance, a BIOS Fellowship to recognise his support to the profession and the professional body. His guidance and leadership given to the trustees, has in turn, protected the professional body and helped make it a financially robust Charity and Company with a strong focus on governance.

We look forward to a new strategy for BIOS which will be launched by Craig Murray at the AGM in 2023, much of the preparatory work being completed for this in late 2022.

To support the growth in the profession as demand for the workforce increases another Pre Registration MSc course will commence in January 2024 at the University of Liverpool and we have submitted an application for a pre-registration degree apprenticeship and are awaiting the decision.

The Trustees, Council, standing committee members, clinical advisory group leads and other volunteers have continued to represent BIOS throughout 2022 in addition to supporting their own colleagues in their full time clinical, academic or research roles and we would like to thank them all for their continued support during this year.

Veronica Greenwood – Chair BIOS

Julie Dowdney – Vice Chair BIOS

BIOS Trustees' Report

BIOS's four-year strategy that began in 2020, comes to an end at the AGM in June 2023. During that time, and even within the context of the COVID-19 pandemic, we've achieved a huge amount to build toward our vision for the profession, focused on our five key themes: informing the public, ensuring the future of the profession, promoting high quality practice, leading the profession, and supporting our members.

Much of our work over the past year has been centred on the workforce development projects funded by Health Education England (HEE). Our vision for the future of orthoptics remains for it to be a thriving and sustainable profession, and we see a key role for orthoptists in the rebuilding and development of services following the pandemic.

In the Trustees' report we highlight our achievements in 2022 against the priorities from our strategic plan.

Supporting our members

BIOS has continued to support and represent orthoptic professionals working across the UK and Ireland, looking to adapt the services we provide to the feedback we have received from our members.

We held our first face-to-face AGM since 2019 in May, as part of the LOOP Conference in Birmingham. It was fantastic to be able to report back on all of our achievements in person to a large number of our members. This also gave us the chance to plan for our future, as we discussed and unanimously passed a resolution making a change to our articles, such that in future we are able to appoint lay members to our Board of Trustees to bring in necessary knowledge and expertise.

We look forward to seeing even more of our members at our Conference in Belfast this year, planning for which is already well under way.

Membership

Following member feedback, we took steps to make joining BIOS easier by introducing a new membership system which allows individuals to become members at the beginning of every month, rather than just in the new year. Membership remains annual, renewing annually twelve months after a member's start date. As well as making joining easier, this also allows us to promote membership all through the year and spread out renewal times, making better use of our business support capacity.

Advice and support

All of our full members receive bespoke Medical & Professional Liability Insurance. The insurance offered through BIOS is also the only insurance that covers the entire scope and extended scope of practice by an orthoptist. We know how valuable this is to our members and are committed to continuing to provide this.

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.

Leads and Heads of Service

Led by the LOOP steering committee, we produced a number of resources to support members in the planning of orthoptic services. Our guide to Integrated Care Systems (ICSs) provides information for Heads and Leads on the new system in England, as well as advice on the importance of Orthoptic involvement.

We also produced a statement on Professional Leadership, supporting members in pushing for recognition that orthoptic services should be led by an Orthoptist with sufficient understanding of the profession and appropriate seniority, a minimum of band 8a.

LOOP also held the first face-to-face event since the COVID-19 pandemic in Birmingham in May. Over sixty Heads of Service and Orthoptic Leads met for presentations and discussion on a wide range of issues, including sustainability, medicines, and the Orthoptic support workforce.

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the Trustees have continued to offer virtual events, enabling more members to access CPD, both on the day and via the recordings provided for free to members. Over 1,000 places were booked on CPD events, regional meetings and discussion events in 2022.

Some of the highlights were:

- Our New Grad Rep hosted four virtual discussion events, where new graduates could discuss the challenges faced by early career orthoptists and issues in core orthoptics.

- As part of our HEE-funded work on Advanced Clinical Practice, we hosted two online events, one for Orthoptists interested in pursuing ACP and one targeted at Orthoptic managers and AP leads.

- The new Paediatric Ophthalmology CAG held two events, covering areas such as paediatric cataracts, ROP screening, and inherited retinal dystrophies.

- Alongside our three training courses, our Clinical Tutors Day in June attracted over 100 delegates to hear presentations on topics including equitable allocation and the new PERL resource.

- The SEN Virtual Afternoon made full use of the advantages of online events, pre-sharing presentations, allowing for more in depth discussion of the issues raised.

We've also been able to take advantage of these virtual platforms to make recordings of all of our events, which we have added to the members' area of the website. Our videos were viewed over 1,500 times in 2022, and can now be accessed as educational resources permanently.

The website continued to provide a focus for extending and supporting the work done by all our specialist groups, and enabled the sharing of information and resources. Our members' area received over 199,000 page views last year.

Orthoptic Education Fund (OEF)

BIOS took on what was the Orthoptic Benevolent Fund over two years ago now, and in that time there has been a significant rise in the amount of members we have been able to support with their education. In 2022 we awarded £6,250 to support students in financial difficulty and to fund orthoptists to access CPD to help them progress their practice. This is double what we were able to award in 2021, and spread across over double the number of members. Both the cost-of-living crisis, and its affect on students, and the opportunities for Orthoptists to expand their knowledge and expertise into new areas of Ophthalmology, will make the Fund more significant than ever in the coming year.

Promoting high-quality practice

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

Setting standards

Our Education and Professional Development Committee (EPDC) and our CAGs continue to maintain up to date standards and competencies for our members. They also work with other organisations in their fields to produce collaborative guidelines and documentation.

In October, the EPDC signed off on a revised Advanced Orthoptic Clinical Practice Competency Framework, reflecting the continued expansion of the scope of practice of Orthoptists to support in advanced roles across Ophthalmology.

In recognition of the increasing importance of the use of Medicines under exemptions in Orthoptics, and the necessity to continue to make the case for granting independent prescribing responsibilities, the Medicines nCAG became a full CAG at the beginning of 2022. Towards the end of the year the decision as made for a new CAG covering the core areas of Orthoptics to increase the support we are able to offer members in these areas of their practice.

Public Health

The Public Health Lead has continued to be active, in particular in the promotion of sustainability and the NHS Net Zero agenda. In June, to coincide with World Orthoptic Day, we launched a dedicated web page highlighting the importance of sustainability and the actions that Orthoptists can take towards achieving net zero. We've also started to collect a series of case studies from orthoptists to highlight the work already being done in this area.

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. In 2022 we provided pump priming awards to fund four small research projects that will support early career development.

We have also provided funding for a second joint research award, with Fight For Sight, announced in the new year.

British and Irish Orthoptics Journal (BIOJ)

BIOJ, the official journal of BIOS, has come to be recognised as an authoritative resource in areas related to clinical ocular motility, visual function, amblyopia, binocular vision and strabismus. It published 16 articles in 2022, from a record 34 submissions. Fully open-access, the BIOJ website received over 41,000 page views across the year.

Informing the public

We have continued to work hard throughout 2022 to promote awareness or orthoptics and the valuable work done by Orthoptists, as well as to make ourselves a hub for accessible information about eye care and orthoptic services.

Growing general awareness

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

- On Twitter, we made over 218,000 impressions, our followers increased to 2,284.

- Our Facebook page had 972 followers by the end of 2022, and our posts had over 125,503 impressions.

Having launched a LinkedIn account in 2021, we're gradually building the amount of content, and already have over 500 followers. We had 22,500 impressions in 2022, more than double that of the previous year.

One key focus of our social media activity was around the events of World Orthoptic Day, which was again largely virtual. This year, building on the IOA's theme of 'Orthoptists in the Wild', we focused on the theme of sustainability, launching our new Net Zero page. We made 20,000 impressions on Twitter around the day itself, with members sharing and related hashtags.

Much of our content on social media is aimed at growing awareness of our website, providing a hub for information on orthoptics in the UK and Ireland. We had over 700,000 page views in 2022, with 5,300 visitors each month. Our visibility on search engines has continued to increase with almost 50,000 clicks through from Google and 1,680,000 impressions. This has led to a further 20% increase in visits to our public information pages, with over 136,000 page views.

Towards the end of the year, we also produced a series of branded flyers and postcards promoting the Orthoptics profession. These are available for members to download from our website and will be engaging and professional looking resource for use at conferences and external events.

Ensuring the future of the profession

At March, we attended What Career Live at the NEC in Birmingham, a huge recruitment event, attended by thousands of school leavers researching their career options. As part of this, we funded the production of a UK-wide orthoptic careers booklet, with information from the four HEIs offering undergraduate and postgraduate Orthoptics courses.

Careers Resources

As part of the HEE-funded Workforce Development Projects, work has become on developing and rebranding our careers resources, including updating our website and promotional resources. These are due to launch in Spring 2023.

Clinical Placements

The Clinical Placement Expansion Project (CPEP) Team received recognition for their incredible work at the CAHPO Awards in November, winning the 2022 Creative Provision of Placements Award.

The Placement Expansion Resource Library (PERL) was rebranded in 2022 and has continued to expand the range of resources and videos available, receiving over 11,500 page views in 2022. Three Trusts are now live streaming clinics for students via HoloLens 2 augmented reality headsets.

The Orthoptic Clinical Placements site, previously run jointly by the HEIs, was migrated onto our website at the beginning of the year, provided a central location for clinical tutors to get information and guidance. Funding from HEE has enabled us to develop further guidance, as well as case studies and good practice guides, to be launched in 2023.

New Pre-registration course at University of Liverpool

With the first postgraduate pre-registration course at UCL now in its second year, a second MSc route into Orthoptics was launched in 2022 at the University of Liverpool, providing an accelerated route into orthoptics for science graduates. Starting in January, it also includes places for students from the Republic of Ireland, who will pay home fees as a move to address shortages there.

Leading the profession

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

BIOS remain affiliated to both the Orthoptistes de la Communauté Européenne (OCE), representing Orthoptists in Europe, and the International Orthoptic Association (IOA), giving us representation in important international discussions affecting our members.

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

In 2022 we responded to a number of consultations and calls for evidence on behalf of our members, including:

- DHSC - Healthcare regulation: deciding when statutory regulation is appropriate. We agreed with the primary importance of risk of harm to patients to whether professions require regulation, and reinforced the necessity for Orthoptics to remain a regulated profession.

- General Optical Council – Call for evidence on the Opticians Act and consultation on associated GOC policies. In response to proposals to make changes to the Opticians Act, we highlighted the benefits of extending refracting for the purposes of sight testing to Orthoptists.

- HCPC – Consultation on Preceptorship. We supported the proposed principles for preceptorship, giving suggestions to overcome some of the likely challenges to implementing them.

- HCPC – Consultation on proposed changes to the fees charged to registrants and applicants. We argued strongly that, while we understood the impact that inflation is having on the costs of running any organisation, the proposed increase was disproportionate and likely to have negative consequences for our members during the cost of living crisis.

We have worked alongside other similar organisations to campaign and promote issues of particular significance to our members.

- As well as responding to the HCPC Consultation on their fee increase, we signed a joint letter with the British Psychological Society, and a number of other professional bodies and trade unions to lend greater weight to our opposition.

- We've continued to campaign alongside other AHPs to push for independent prescribing responsibilities for orthoptists. Towards the end of the year, we were working towards a public facing campaign, calling on the government to use their powers under the Medicine and Medical Devices Act, including an open letter and social media campaign.

- In November, we joined with over 100 other organisations to call on the government to increase investment in the specialist workforce for children and young people, as part of the SEND Review.

- As BOSTU, we've campaigned alongside other unions covered by Agenda for Change to make the case for a real and significant pay rise for health workers across the UK.

Financial review

The Society reports a net deficit of £58,914 for the year (2021 – net surplus of £326,022). Free reserves at 31 December 2022 were £103,493 (2021 - £173,532). Restricted funds at 31 December 2022 amounted to £437,467 (2021 - £426,342).

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

Reserves policy
The Trustees have considered the level of activity within the charity and believe a level of free reserves of £273,852 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2022, the Society has free reserves of £103,493 (2021 - £173,532). The Trustees are aware that this is below the stated target and are focused on replenishing these reserves over the coming years.

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

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

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 Chair of the Leaders of the Orthoptic Profession (LOOP) is also a Trustee.

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 roles.

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2022:

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

BIOS Trustees
Midlands & East – Vacant (Jan-May 2022); Rebecca Pinches (May-Dec 2022)
Northern - Deborah Podmore
Southern - Kelly MacKenzie
Northern Ireland - Declan McClements
Republic of Ireland - Jaina Byrne (Jan-May 2022); Vacant (May-Dec 2022)
Wales - Patrick Reedy
Scotland - Angela Carlin
Leads of Orthoptic Profession Chair: Krishan Parmar

BOS TU Executive Board
General Secretary: Sam Aitkenhead
President: Deborah Podmore
Wales: Vacant
Northern Ireland: Vacant
Scotland: Vacant
England: Joe Smith, John McBride and Vacant

BIOS Council members (non-voting)
British and Irish Orthoptic Journal (BIOJ) Editor: Jill Carlton (Jan-May 2022); Gemma Arblaster (May-Dec 2022)
IOA Representative: David Newsham (Jan-May 2022); Jigs Mehta (May-Dec 2022)
OCE Representative: Anne Bjerre (Jan-May 2022); Nadia Northway (May-Dec 2022)
Research Director: Kerry Hanna
Education and Professional Development Committee Chair: Helen Davis
New Graduate Representative: Holly Kniazewycz
Public Health Lead: Fiona Bush
BOSTU (General Secretary): Sam Aitkenhead

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

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

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 General Secretary are in regular communications via email, telephone, Zoom 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 2022.

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

Crossley Financial Accounting
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 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	**2**	-	185,649	185,649	-	384,345	384,345
Charitable activities	**3**	305,914	-	305,914	301,447	-	301,447
Other income	**4**	1,375	-	1,375	1,101	-	1,101
Total income		307,289	185,649	492,938	302,548	384,345	686,893
Expenditure on:							
Charitable activities	**5**	352,324	174,524	526,848	292,582	99,190	391,772
Net gains/(losses) on investments		(29,004)	-	(29,004)	30,901	-	30,901
Net movement in funds		(74,039)	11,125	(62,914)	40,867	285,155	326,022
Fund balances at 1 January 2022		173,532	426,342	599,874	132,665	141,187	273,852
Fund balances at 31 December 2022		99,493	437,467	536,960	173,532	426,342	599,874

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 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**8**		21,260		30,071
Investments	**9**		228,760		251,373
			250,020		281,444
Current assets					
Debtors	**10**	10,491		31,599	
Cash at bank and in hand		699,087		684,612	
		709,578		716,211	
Creditors: amounts falling due within one year	**11**	(422,638)		(397,781)	
Net current assets			286,940		318,430
Total assets less current liabilities			536,960		599,874
Income funds					
Restricted funds	**12**		437,467		426,342
Unrestricted funds			99,493		173,532
			536,960		599,874

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 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 number 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 the statement of financial activities.

1.7 Fixed asset investments

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

1 Accounting policies **(Continued)**

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Donations and legacies

	Restricted funds	Total
	2022	2021
	£	£
Grants	185,649	384,345

3 Charitable activities

	Unrestricted funds 2022	**Unrestricted funds 2021**
	£	**£**
Member's subscriptions	293,727	293,322
Course income	11,787	8,125
Other income	400	-
	305,914	301,447

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Advertising income	1,350	1,045
Sundry income	25	56
	1,375	1,101

5 Charitable activities

	Activities 2022	**Activities 2021**
	£	**£**
Secondment costs	250,137	136,435
Courses and conferences	16,156	4,889
Journal	10,948	14,389
Contribution to awards	127	10,210
Innovation awards	-	463
	277,368	166,386
Share of support costs (see note 6)	198,432	184,811
Share of governance costs (see note 6)	51,048	40,575
	526,848	391,772
Analysis by fund		
Unrestricted funds	352,324	292,582
Restricted funds	174,524	99,190
	526,848	391,772
For the year ended 31 December 2021		
Unrestricted funds	292,582	
Restricted funds	99,190	
	391,772	

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	11,170	-	11,170	10,404	-	10,404
Office cost	2,586	-	2,586	1,714	-	1,714
Insurance	42,507	-	42,507	37,562	-	37,562
Telephone and postage	412	-	412	216	-	216
Bank charges	5,045	-	5,045	5,343	-	5,343
Business management costs	93,480	-	93,480	83,591	-	83,591
Computer costs	13,047	-	13,047	11,283	-	11,283
Legal, professional and consultancy fees	886	-	886	23,801	-	23,801
Training costs	5,120	-	5,120	5,397	-	5,397
Advertising and marketing	1,219	-	1,219	5,500	-	5,500
Other consulting	22,960	-	22,960	-	-	-
Accountancy	-	38,956	38,956	-	36,524	36,524
AGM, Committee and officer's expenses	-	12,092	12,092	-	4,051	4,051
	198,432	51,048	249,480	184,811	40,575	225,386
Analysed between						
Charitable activities	198,432	51,048	249,480	184,811	40,575	225,386

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

Independent examiner's remuneration - £1,824 (2021 - £1,656)
Independent examiner's remuneration - accountancy - £2,180 (2021 - £1,902)

7 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, 4 Trustees received £1,230 reimbursement of expenses (2021 - £253 to 1 Trustee).

8 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2022	52,738	4,356	57,094
Additions	2,902	-	2,902
At 31 December 2022	55,640	4,356	59,996
Depreciation and impairment			
At 1 January 2022	23,451	3,573	27,024
Depreciation charged in the year	11,018	694	11,712
At 31 December 2022	34,469	4,267	38,736
Carrying amount			
At 31 December 2022	21,171	89	21,260
At 31 December 2021	29,287	784	30,071

9 Fixed asset investments

	Listed securities
	£
Cost or valuation	
At 1 January 2022	251,373
Valuation changes	(22,613)
At 31 December 2022	228,760
Carrying amount	
At 31 December 2022	228,760
At 31 December 2021	251,373

All the fixed asset investments are held in the UK.

10 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	6,689	3,599
Prepayments and accrued income	3,802	28,000
	10,491	31,599

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	11,500	23,344
Other creditors	352,159	277,000
Accruals and deferred income	58,979	97,437
	422,638	397,781

Deferred Income	£	£
Deferred income at 1 January 2022	1,665	695
Resources deferred during the year	4,240	1,665
Amounts released from previous years	(1,665)	(695)
Deferred income at 31 December 2022	**4,240**	**1,665**

12 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 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Education and training projects	24,993	-	(24,993)	-	-	-	-
AHP workforce supply work stream	7,448	-	(7,448)	-	-	-	-
AHP support worker	20,000	-	(9,016)	10,984	416	(385)	11,015
Clinical placement expansion	88,746	-	(55,243)	33,503	2,458	(14,737)	21,224
NEAS	-	19,950	-	19,950	-	(19,950)	-
OBF Education Fund	-	364,395	(2,490)	361,905	6,942	(8,005)	360,842
AHP Workfare Reform	-	-	-	-	120,000	(120,000)	-
ROI Workforce	-	-	-	-	5,833	(5,833)	-
Apprenticeships	-	-	-	-	50,000	(5,614)	44,386
	141,187	384,345	(99,190)	426,342	185,649	(174,524)	437,467

12 Restricted funds **(Continued)**

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

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

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

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

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

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

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

ROI Workforce: this fund can be used to advertise the profession in the ROI more widely to ring fence places outside of the target numbers for students from the ROI including marketing materials for future or prospective students.

Apprenticeships: this fund can be used to develop the support worker roles and responsibilities guidance and competency scoping along with future curriculum design for apprenticeships with surveys and clinical activity reviews.

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	21,260	-	21,260	30,071	-	30,071
Investments	-	228,760	228,760	-	251,373	251,373
Current assets/(liabilities)	78,233	208,707	286,940	143,461	174,969	318,430
	99,493	437,467	536,960	173,532	426,342	599,874

14 Related party transactions

Remuneration of key management personnel

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

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

Payments were made in respect of V Greenwood (Chair) for £38,634 (2021 - £38,322) and J Dowdney (Vice Chair) £17,670 (2021 - £15,842), C Murray £7,102 (2021 - £Nil). Payments were also made to four (2021 - two)other Consultants, trustees or council members as follows: £21,632 (2021 - £14,004).

Fees were payable to one (2021 - one) Business Manager during the year as follows:

British Dietetic Association - Management services £93,480 (2021 - £83,591)

The combined remuneration of the key management personnel was:

	2022 £	2021 £
Aggregate compensation	85,038	68,168

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

During the year, the charity collected fees of £126,759 (2021 - £119,416) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2022, £349,106 (2021 - £249,298) was due to the British Orthoptic Trade Union.