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 2023

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	TC Group Star House Star Hill Rochester Kent ME1 1UX
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB
Solicitors	Wrigleys Solicitors LLP 19 Cockridge 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 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 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.

2023 saw the return of the first face to face annual BIOS Conference which was held in Belfast. This was a successful event which set a new record for attendance at the annual conference with over 150 orthoptists from across the UK and ROI in attendance. The conference also introduced a dedicated section for student orthoptists to present their research/project work that they were undertaking as part of their pre-registration studies and all three universities were represented.

After the AGM in 2023 we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

Clinical and Non Clinical Advisory Group Leads

- Declan McClements - Medical Retina CAG
- Lorraine Manklow - Medical Retina CAG
- Sajida Hanif - VPD Cag

Contributions to BIOS

- Nadia Northway - EPDC
- Vienna Jay Burchell - EPDC
- Rebecca Flynn - EPDC
- Janice Hoole - EPDC
- Judith Gray - LOOP
- Helen Haggarty - LOOP
- Sonia MacDiarmid - LOOP
- Teniola Soyoye - Work Experience Lead

The 2023 AGM saw the end of Veronica Greenwood's second term as Chair of BIOS. The Board of Trustees put on record the incredible leadership that Veronica has provided to BIOS since she became Chair. In her role, she had led the development of the professional body to a dynamic, financially stable organisation that is in a storing position to continue to advocate for its members and the profession more widely. Veronica was awarded with a BIOS Fellowship by the new Chair, Craig Murray.

During the AGM in 2023, BIOS formally welcomed Clarie McEntee as the new Trustee for the Republic of Ireland as well as Craig Murray as Chair.

The conference also saw the official launch of a new strategy laying out our key priorities for delivering on our vision of a "sustainable, thriving and visible profession dedicated to the improvement of the eye health of the population". It identifies four key themes, underpinned by a series of commitments to a recognised foundational culture. In particular, the strategy aligns with NHS workforce reform projects and the long term workforce plan which sets out the need for continued workforce development and reform which will enable orthtoptics to continue to thrive as an autonomous profession into the future.

The Trustees, Council, standing committee members, clinical advisory group leads and other volunteers have continued to represent BIOS throughout 2023 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.

There have been a number of projects and workstreams which have come to a positive conclusion in the last year which have attracted funding from HEE. These include the development of the orthoptic support workforce, clinical education and advanced practice for example. Projects which are a continuation of some of these these have also started this year e.g. the placement hub project funded by NHSE which aims to further increase placement capacity. This, along with the success of the Clinical Placement Expansion Project which created the PERL and livestream clinics aims to continue to increase the capacity of placements to enable increased numbers of orthoptists in training to meet future workforce needs.

BIOS has contributed funding and is a stakeholder in a project lead by the College of Optometrists to create a national dashboard which will inform commissioners and other stakeholders of the current picture of UK eyecare workforce as well as future need based on disease prevalence. The dashboard is due for launch in Spring 2024.

BIOS have also initiated a piece of work which will build the evidence and narrative which will be presented to the General Optical Council to argue the case for orthoptists having the legal right to prescribe spectacle corrections within the Hospital Eye Service.

The end of 2023 and to early 2024 saw BIOS move to independent operations. Between 2018 and 2024 BIOS had a service level agreement with another professional body to provide business support. This agreement came to an end in March 2024 with staff members undergoing a TUPE process to be employed directly by BIOS. This was a smooth process and is an exciting opportunity for BIOS to continue to develop as a modern, dynamic professional body.

Craig Murray – Chair BIOS

Julie Dowdney – Vice Chair BIOS

BIOS Trustees' Report

The new BIOS five-year Strategy was launched at the 2023 Conference, identifying four key themes: to develop BIOS's operational resilience; to lead the development of the profession; to improve visibility, recruitment and retention; and to lead innovation within the profession. There is a particular focus now on working towards independent prescribing, ensuring a coherent definition of core orthotic practice, and actively supporting a diversity of routes into the profession. There remains a continuing focus on areas such as growing our membership and promoting greater recruitment into the profession.

In the Trustees' report, we highlight our achievements in 2023 against the priorities from our new strategic plan.

Develop BIOS operational resilience

BIOS has continued to focus on ensuring the future of the Society through supporting and representing an involved and committed membership. However, the new Strategy places an explicit emphasis on the need to develop leaders within BIOS, to ensure succession planning, and, particularly with the end of our management agreement with the British Dietetic Association (BDA), developing opportunities for BIOS tp operate independently.

BIOS Structural Changes

Throughout 2023, we've been focused on providing a new structure for the future of BIOS's operational staff. For the previous six years, this has been managed by staff employed by the BDA, but in the second half of the year we started the process of transferring staff across to be directly employed by BIOS, a process that was completed in March 2024. This provides us with stability and the scope to further expand and develop the work we're doing over the coming years.

BIOS Conference and AGMs 2024

In July we held the first face-to-face BIOS Conference since the COVID pandemic in Belfast. This was a huge success, attracting over 170 delegates, representing over 10% of the orthoptic workforce. We had 36 presentations over two days, as well as Q&As, poster presentations and networking opportunities. Work is now underway for the 2024 Conference in Manchester.

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.

Member Benefits

We continue to develop new resources and sources of information for members. In July, we launched the BIOS Online Archives, free to members, providing digital versions of pass lists, photos, and orthoptic equipment from the Wellcome Collection. In August, a new webpage on Equality, Diversity and Inclusion went live, multi-faith calendar, articles on events, extra resources and signposting on becoming an EDI champion. We have since begun working towards our goal of every department having an EDI champion.

A particular focus towards the end of the year was improving our communication with members, to support awareness of the work done by BIOS and the benefits available to members. In November we therefore launched a survey of members to get views on our current communications, including the e-zines, online forums, social media, and the members' area of the website. In response to this, we launched a new look e-zine in January and are continuing to work towards a relaunch of the website and changes to the online forums.

BIOS is entirely reliant on the contributions of members of the profession to lead on and deliver on the aims of our strategic plan. Part of the focus of our communications review is therefore to better highlight the work that we're doing and the opportunities to volunteer. Towards the end of the year, we produced a number of profiles on Trustees, something we will be continuing into 2024.

Lead the development of the profession

BIOS's core work remains to ensure high standards across the orthoptic profession, through setting and maintaining standards and guidance, but also through identifying and supporting the future development of orthoptics.

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.

- We launched a revised Orthoptic Curriculum Framework in September, adding in content covering sustainability, EDI, quality assurance, and personal health and wellbeing. The new Framework is also aligned to the Advanced Practice 'pillars' – around clinical practice, education, research, and leadership and management.
- The Stroke and Neuro Rehab CAG produced a revised Orthoptic Stroke/Neuro Rehab Care Pathway in April.
- The Leaders of the Orthoptic Profession (LOOP) steering group produced a guide on the importance of Integrated Care Systems and the importance of orthoptic involvement.
- The Glaucoma CAG produced guidance on extended role training within this field.
- The Medicines CAG produced a position statement in July to address the complexities surrounding the use of medical exemptions, strongly advocating the autonomous use of Medicine Exemptions by orthoptists within the scope of their clinical practice.

Advanced Practice

As part of the workforce development programme, led by an expert working group of dietitians and orthoptists, we developed a suite of resources to support advanced clinical practice (ACP), including case studies, videos, and sample job plans and business cases, hosted on our ACP pages. These were launched as part of the second National Advanced Practice Conference in November.

Support Workforce

We hugely expanded our resources and guidance for our support workforce in 2023, creating an information hub on our website for orthoptic clinical assistants. This includes Roles and Responsibilities Guidance, an FAQ document, and case studies. We also hosted a webinar to celebrate the support workforce and are continuing to work to identify areas to further support the development of these roles.

Workforce Survey

Following our first survey of the workforce in the Republic of Ireland, we repeated our Orthoptic Workforce Survey across the UK. This data has been used to baseline information for enhanced role scoping and reviewing the core curriculum, negotiations across the UK and Ireland, and for inclusion in the National Eyecare Workforce Survey.

Independent Prescribing

January saw the launch of the Prescribing Now Campaign, a joint campaign with other AHP professional associations, calling on the government to extend independent prescribing responsibilities to orthoptists, and other professions, to provide more timely care for patients and better support overstretched health services. This was launched with a letter to the Secretary of State and an associated social media campaign encouraging members to contact their MP. We received backing from the Royal College of Ophthalmologists in August, who wrote to Health Minister Will Quince to highlight the benefits to eye care services of extending IP to orthoptists.

Stroke Rehabilitation

The updated *NICE Guideline on Stroke Rehabilitation in Adults* recommended that stroke patienst should be offered a specialist orthotic assessment as soon as possible, highlighting the massive strides made towards cementing the place of orthoptists within the stroke care team. This reflects the huge amount of work done by the BIOS Stroke and Neuro Rehab CAG on behalf of the profession.

Improve visibility, recruitment & retention

We have continued to emphasise the need to increase the visibility of Orthotpics, actively representing orthotpic professionals at all levels, but also supporting recruitment to ensure the future of the profession.

Visibility

We have continued to work hard throughout 2023 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.

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 270,500 impressions, and our followers increased to 2526.
- Our Facebook page passed a thousand followers in February, reaching 1050 followers by the end of the year. Our posts had over 128,000 impressions in 2023.
- Our LinkedIn page remains relatively new but we've made a concerted effort to increase our reach, resulting in a 60% increase in followers, and 50,000 impressions, over double that of 2022.

One key focus of our social media activity was around the events of World Orthoptic Day, which we used to launch our new Advanced Clinical Practice pages. We achieved 17,000 impressions on Twitter and 3,500 impressions on Facebook on the day alone. 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 user engagements in 2023, with over 6,000 visitors each month. Our visibility on search engines has continued to increase with almost 55,000 clicks through from Google and 1.7 million impressions. This has led to a further 20% increase in visits to our public information pages, with over 153,000 user engagements.

Recruitment

As part of the HEE-funded workforce development programme, we developed entirely new careers resources, including updating and rebranding our web pages, creating a series of promotional flyers, postcards and banners, and creating videos for use on the website and social media. These were launched in May and members can download them for free for use at careers events.

We also received specific funding to encourage recruitment in the Republic of Ireland, which we used to create targetted careers leaflets and a video of Orthoptists across different clinical settings, speaking about their career and working in Ireland.

We continue to explore and encourage new routes into the profession. A second post-graduate pre-registration orthoptics course was launched at the University of Liverpool in January, with the first cohort of the MSc at UCL graduating in the summer. Level 6 orthoptic (pre-registration) degree apprenticeship pre-proposal documentation was submitted and a scoping exercise was completed to support the development of an orthoptic enhanced clinical practice apprenticeship curriculum. The aim is for this to be launched in 2024.

Preceptorship

We collected evidence of best practice and have created a series of case studies of early orthoptic careers, highlighting the vital role of preceptorship for new graduates, as well as a new guidance document for preceptors, Heads of service, or professional leads on using our preceptorship programme. These have been incorporated into a newly expanded New Graduates & Preceptorship page on the website.

Representing the profession

BIOS also plays a significant role in 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 2023 we responded to a number of consultations and calls for evidence on behalf of our members:

- Following the publication of the NHS Lon-term Workforce Plan, we responded highlighting the need to underpin the plans with adequate funding to increase workforce numbers and to ensure staff are sufficiently compensated.
- We provided evidence to the NHSE engagement around in-school eye testing for pupils in special schools in England.
- We responded to the Health Care Professions Council (HCPC) consultation on the revised Standards of conduct performance and ethics in June.

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

- Following the announcement of the HCPC fee increase, we joined with a number of other professional bodies and trade unions to lend greater weight to our opposition but also to raise further concerns about the service provided by the Council.
- Alongside other members of the Clinical Council for Eye Health Commissioning, in January we wrote to NHS England to raise concerns about delays and lack of progress in the commissioning of an NHS England Special School Eye Care Service (SSECS). Following the announcement in October that NHS England intends to extend in-school eye testing to pupils in all special schools in England, we have continued to engage with stakeholders on the nature of the service.
- We have continued to work as part of the coalition to promote the need for better investment and planning of the specialist workforce for children and young people. This included a letter in March, following the publication of the Special Educational Needs and Disabilities (SEND) and Alternative Provision (AP) Improvement Plan, making clear in the letter the need to address shortages in trained staff immediately.

Lead innovation within the profession

We continue to invest in promoting innovation within the profession, including ongoing CPD, research by orthoptists, and innovations within orthoptic education and practice-based learning (PBL).

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the Trustees have continued to host both virtual and face-to-face events, enabling more members to access CPD, both on the day and via the recordings provided for free to members. BIOS held 23 events in 2023, including study days, regional meetings and discussion events, with over 1,000 places booked.

Some of the highlights were:

- A Paediatric Ophthalmology, Glaucoma and Medicines joint study day, an exciting first, delivering training reflective of the changing landscape of ophthalmic care and the integrated nature in which this is delivered.
- The Neuro Orthoptic study day in Liverpool, covering subjects such as neuroimaging, OCT, and the impact of weight loss drugs on IIH.
- The BIOS Preceptorship Webinar in September, saw the launch of our New Grad and Preceptorship web page, including best practice case studies, and the *BIOS Guide for Preceptors, Heads of Service and Professional Leads*.
- Our Orthoptic support workforce webinar celebrated our support workforce and marked the launch of our new Support Workforce Hub.

We continue to provide recordings of all of our online CPD free to access for all BIOS members.

Orthoptic Education Fund (OEF)

The OEF provides mall grants to orthoptic professionals and students to support them with education and training. In 2023 we gave out £4,432 across eight members, to support conference attendance and post-graduate modules.

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 2023 we awarded a joint research grant with Fight For Sight to Lauren Hepworth, to support her work adapting a cognitive screening test for stroke survivors. We also provided funding for three further pump-priming awards to support new researchers in the profession and launched a joint research award alongside BIPOSA, to fund clinicians at any career stage, to undertake a specific formal research training course enabling them to undertake research relating to children's vision or eye disorders.

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 15 articles in 2023. Fully open-access, the BIOJ website received over 3,000 page views a month.

Practice-Based Learning (PBL)

The Placement Expansion Resource Library (PERL), continues to be a valued resource to support clinical placements, receiving over 8,000 views in 2023. This was rebranded in 2023 as part of the workforce development programme, which also included a report on the feasibility of a common assessment tool (CAT) for clinical placements and the creation of a PBL section on the BIOS website including case studies and guidance demonstrating the full range of PBL.

In June, with further support from NHSE, a year-long project was started to increase clinical placement capacity by creating an integrated simulated practice-based education programme for pre-registration Orthoptic students. This will build on the success of PERL. In July, we joined with eight other AHP professional associations to support the growth and quality of practice-based learning through the launch of a co-badged set of principles for PBL.

Financial review

The Society reports a net deficit of £64,567 for the year (2022 – net deficit of £62,914). Free reserves at 31 December 2023 were £88,251 (2022 - £99,493). Restricted funds at 31 December 2023 amounted to £384,142 (2022 - £437.467). During the year, total income was £357,346, comprised of all unrestricted income from membership subscriptions and course income. Total expenditure was £460,132 which comprised of unrestricted spend of £406,807 and restricted spend of £53,325. Where there were no new sources of restricted monies during 2023, all of the restricted expenditure related to b/fwd reserves for Apprenticeships to develop the support worker roles, OBF Education Fund to provide financial support for the education and further training of Orthoptists, Clinical placement expansion to provide support and increase clinical placement opportunieis and AHPF support worker to promote career development.

The charity is looking into further opportunities from 2024 to support the long term vision of a sustainable, thriving and visible profession dedicated to the improvement of the eye health of the population. Funding prospects are in place to increase capacity and reach for future projects.

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 £235,00 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2023, the Society has free reserves of £88,251 (2022 - £99,493). The Trustees are aware that this is below the stated target and are focused on replenishing these reserves over the coming years. The restricted reserves at 31 December 2023 is £384,142 and this will help support the charity objectives and projects in future 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 lreland and Northern lreland. 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 2023:

BIOS Honorary Officers and trustees

Veronica Greenwood, Chair (left in 2023)
Craig Murray - Chair (appointed in 2023)
Julie Dowdney - Vice Chair

BIOS Trustees

Midlands & East – Rebecca Pinches
Northern - Deborah Podmore
Southern - Kelly MacKenzie
Northern Ireland - Declan McClements
Republic of Ireland - Vacant
Northern Ireland - Vacant (Jan-Aug 2023)Claire McEntee (Sept-Dec 2023)
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: Gemma Arblaster
IOA Representative: Jigs Mehta
OCE Representative: Nadia Northway
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 lnvolvement 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.

.....
Craig Murray
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 2023.

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 the Association of Chartered Certified Accountants, 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, FCCA
On behalf of TC Group
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 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	**2**	-	-	-	-	185,649	185,649
Charitable activities	**3**	356,171	-	356,171	305,914	-	305,914
Other income	**4**	1,175	-	1,175	1,375	-	1,375
Total income		357,346	-	357,346	307,289	185,649	492,938
Charitable activities	**5**	406,807	53,325	460,132	352,324	174,524	526,848
Net gains/(losses) on investments		38,219	-	38,219	(29,004)	-	(29,004)
Net expenditure and movement in funds		(11,242)	(53,325)	(64,567)	(74,039)	11,125	(62,914)
Reconciliation of funds:							
Fund balances at 1 January 2023		99,493	437,467	536,960	173,532	426,342	599,874
Fund balances at 31 December 2023		88,251	384,142	472,393	99,493	437,467	536,960

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		19,973		21,260
Investments	**10**		257,422		228,760
			277,395		250,020
Current assets					
Debtors	**11**	25,803		10,491	
Cash at bank and in hand		678,274		699,087	
		704,077		709,578	
Creditors: amounts falling due within one year	**12**	(509,079)		(422,638)	
Net current assets			194,998		286,940
Total assets less current liabilities			472,393		536,960
Net assets excluding pension liability			472,393		536,960
The funds of the charity					
Restricted income funds	**13**		384,142		437,467
Unrestricted funds			88,251		99,493
			472,393		536,960

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 2023.

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 .....

.....
Craig Murray
Trustee

Company registration number 01892427 (England and Wales)

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 or grantors 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.

1 Accounting policies **(Continued)**

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.

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
	2023	2022
	£	£
Grants	-	185,649

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Member's subscriptions	316,044	293,727
Course income	40,127	12,187
	356,171	305,914

4 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Advertising income	1,150	1,350
Sundry income	25	25
	1,175	1,375

5 Charitable activities

	Activities 2023 £	Activities 2022 £
Secondment costs	126,327	250,137
Courses and conferences	33,359	16,156
Journal	12,267	10,948
Contribution to awards	2,608	127
	174,561	277,368
Share of support costs (see note 6)	225,091	198,432
Share of governance costs (see note 6)	60,480	51,048
	460,132	526,848
Analysis by fund		
Unrestricted funds	406,807	352,324
Restricted funds	53,325	174,524
	460,132	526,848
For the year ended 31 December 2022		
Unrestricted funds	352,324	
Restricted funds	174,524	
	526,848	

6 Support costs allocated to activities

	Charitable activities 2023 £	Total 2022 £
Depreciation	13,483	11,170
Office Costs	1,620	2,586
Insurance	46,537	42,507
Telephone and postage	3,948	412
Bank charges	5,360	5,045
Business management charges	117,193	93,480
Computer costs	17,753	13,047
Legal, professional and consultancy fees	(6,346)	886
Training costs	(616)	5,120
Advertising and marketing	12,601	1,219
Other consulting	12,036	22,960
Governance	60,480	51,048
	284,049	249,480

Governance costs comprise:	2023 £	2022 £
Accountancy	42,144	38,956
AGM, comittee and officer's expenses	18,336	12,092
	60,480	51,048

Independent examiner's remuneration - £ (2022 - £1,824)
Independent examiner's remuneration - accountancy - £ (2022 £2,180)

7 Trustees

The trustees (or any persons connected with them) received remuneration or benefits from the charity during the year as detailed in the Related Party Note 16 totaling £140,105 (2022 - £85,038).

During the year, 7 Trustees received £1,317 reimbursement of expenses (2022 - £1,230 to 4 Trustees).

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2023	54,880	5,116	59,996
Additions	12,539	-	12,539
Disposals	-	(2,729)	(2,729)
At 31 December 2023	67,419	2,387	69,806
Depreciation and impairment			
At 1 January 2023	34,427	4,308	38,735
Depreciation charged in the year	13,484	-	13,484
Eliminated in respect of disposals	-	(2,386)	(2,386)
At 31 December 2023	47,911	1,922	49,833
Carrying amount			
At 31 December 2023	19,508	465	19,973
At 31 December 2022	20,453	807	21,260

10 Fixed asset investments

	Listed securities
	£
Cost or valuation	
At 1 January 2023	228,760
Valuation changes	28,662
At 31 December 2023	257,422
Carrying amount	
At 31 December 2023	257,422
At 31 December 2022	228,760

All the fixed asset investments are held in the UK.

11 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Trade debtors	1,803	6,689
Other debtors	853	-
Prepayments and accrued income	23,147	3,802
	25,803	10,491

12 Creditors: amounts falling due within one year

	2023	2022
	£	**£**
Trade creditors	13,592	11,500
Other creditors	436,510	352,159
Accruals and deferred income	58,977	58,979
	509,079	422,638

Deferred Income	**£**	**£**
Deferred income at 1 January 2023	4,240	1,665
Resources deferred during the year	7,050	4,240
Amounts released from previous years	(4,240)	(1,665)
Deferred income at 31 December 2023	**7,050**	**4,240**

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds					
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£
AHP support worker	10,984	416	(385)	11,016	(1,604)	9,412
Clinical placement expansion	33,503	2,458	(14,737)	21,224	(3,054)	18,170
NEAS	19,950	-	(19,950)	-	-	-
OBF Education Fund	361,905	6,942	(8,005)	360,841	(5,071)	355,770
AHP Workfare Reform	-	120,000	(120,000)	-	-	-
ROI Workforce	-	5,833	(5,833)	-	-	-
Apprenticeships	-	50,000	(5,614)	44,386	(43,596)	790
	426,342	185,649	(174,524)	437,467	(53,325)	384,142

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.

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

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.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	99,493	357,346	(406,807)	38,219	88,251

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	173,532	307,289	(352,324)	(29,004)	99,493

15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	19,973	-	19,973
Investments	-	257,422	257,422
Current assets/(liabilities)	68,278	126,720	194,998
	88,251	384,142	472,393

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	21,260	-	21,260
Investments	-	228,760	228,760
Current assets/(liabilities)	78,233	208,707	286,940
	99,493	437,467	536,960

16 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 - left 2023) for £25,527 (2022 - £38,634) and J Dowdney (Vice Chair) £20,743 (2022 - £17,670), C Murray (Chair - appointed 2023) £28,408 (2022 - £7,102), D Podmore £5,513 (2022 - £Nil). Payments were also made to twelve (2022 - four) other Consultants, trustees or council members as follows: £59,914 (2022 - £21,632).

Fees were payable to one (2022 - one) Business Manager during the year as follows:

British Dietetic Association - Management services £110,757 (2022 - £93,480)

The combined remuneration of the key management personnel was:

	2023	2022
	£	£
Aggregate compensation	140,105	85,038

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

During the year, the charity collected fees of £125,511 (2022 - £126,759) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2023, £433,457 (2022 - £349,106) was due to the British Orthoptic Trade Union.