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 2024

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 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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).

Objectives and activities
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. We are also an active stakeholder in the cross-sector Eye Care Workforce Dashboard, designed to inform future workforce planning.

Our second face-to-face Conference since Covid happened in June in Manchester, with brilliant attendance across both days once again. The packed agenda included 36 presentations over two days, as well as Q&As, poster presentations and networking opportunities. The students presentations session was once again a huge success, giving future orthoptists an opportunity to present research in a supportive atmosphere.

The event also saw the appointment of our new Vice Chair, Helen Haggerty, given an increased secondment of two days, in order to better support the operational management of the Society. We also appointed four new Trustees - Jennifer Skillen in Scotland, Matthew Groogan in Northern Ireland, Liz Tomlin for the South of England. and Julie Dowdney was appointed as Chair of the Leaders of the Orthoptic Profession (LOOP).

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

Contributions to BIOS

- Hannah Harwood
- Sue Elliot
- Deborah Podmore
- Dipesh Patel
- Karzan Hughes

Fellowship

- Andrew Fox
- Beverley Harden
- Julie Dowdney
- Angela Carlin

We also awarded Professor Helen Davis OBE with our first ever Lifetime Achievement Award, recognising her outstanding contribution to the orthoptic profession and unwavering commitment to and support of BIOS across her whole career.

2024 was the first full year of our new strategy, and there was a significant focus on increasing the visibility of our profession. We created two new seconded posts for orthoptists as BIOS Visibility leads, with a remit or increasing visibility and recruitment to the profession over the coming years.

We also launched a continuation of the BIOS Orthoptic Workforce Development Programme, with significant funding from NHS England for work spanning the profession across the whole of the UK and Ireland. The thirteen projects, across areas of education and professional development, closely align with our strategic priorities.

March 2024 saw BIOS move to independent operation with staff members undergoing a TUPE process to be employed directly by BIOS. We continue to develop this capacity and are engaged in a continuing process of improvement of operational resilience. We have also increased staffing, with the appointment of a Project Manager, to enable this as well as deliver on the projects in the NHSE commission.

We have continued to work towards the aim of orthoptists gaining the right to prescribe spectacle corrections within hospital eye services. We commissioned a piece of research, to be submitted to the GOC in March 2025, compiling evidence and case studies to support this change.

The Trustees, Council, standing committee members, clinical advisory group leads and other volunteers have continued to represent BIOS throughout 2024 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.

Craig Murray – Chair BIOS

Helen Haggerty – Vice Chair BIOS

Review of activities
BIOS Trustees' Report

2024 was the first full year of our five-year strategy, launched at the 2023 Conference. In the Trustees' report, we highlight our achievements in 2024 against the four key themes from our strategic plan: 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.

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.

BIOS Structural Changes

The formal transition of staff from the British Dietetic Association (BDA) to being directly employed by BIOS was completed in March. We now directly employ three permanent members of staff, accountable to the Trustees via our Chair and Vice-Chair. As well as reducing costs, this enables us to better integrate these roles into our work and gives us the opportunity to further develop staff to become long term assets to the Society.

BIOS Conference and AGMs 2024

In July, we held our annual Conference and AGM in Manchester. This was a huge success, attracting over 200 members, well over 10% of our membership. We had 36 presentations over two days, as well as Q&As, poster presentations and networking opportunities.

Following feedback on the desire for more specifically clinical content, we have now developed plans for alternating out Conference with a Symposium every other year. This one day event will continue to include some research, in particular the popular student presentations, but will also include more clinical discussions. The first event is now arranged for June 2025 in Birmingham.

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 Communications

We continue to work to improve our communication with members. In January we launched a new look version of Parallel Vision, our fortnightly e-zine, improving the look and accessibility as well as introducing a more consistent layout to help members find content relevant to them. We launched a member survey in April to gain insight into how members felt about our services. We followed this with our first ever Town Hall Meeting in October, a virtual event where we shared updates and gave members an opportunity to give feedback and ask questions.

As part of the NHS England-funded workforce projects, we are now updating the look and structure of our website to promote the visibility of the profession. We're also taking the opportunity to add a new Customer Relationship Management (CRM) system, which will improve functionality and ease of use for members.

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.

Towards the end of 2024 the decision was made to create a new seconded post of Director of Education to oversee and drive forward this vital work. We hope to appoint I time of the next AGM in 2025.

Advanced Clinical Practice

We continue to work to support the advance clinical practice (ACP) agenda within orthoptics. We endorsed the shared professional statement from the Chief Allied Health Professions Officers in each of the four UK countries on Advanced practice in the allied health professions (AHPs).

In May we released a position statement on recognition for trainee and Advanced Clinical Practitioners under Agenda for Change. We asserted that Trainee Advanced Clinical Practitioner posts should be AfC band 7, progressing to 8a and above (dependent on the scope of practice), upon completion of a full Master's degree. The lack of consistency with regard to AfC posts presents risks to the Orthoptic profession and employing NHS Trusts.

Support Workforce

One of the projects under the Orthoptic Workforce Programme continued our work promoting the role of the support workforce within orthoptics and ophthalmology. For AHP Support Workforce Week in November, we launched a new careers page for clinical assistant roles, including a careers video and new case studies. We've also surveyed orthoptic Heads across the UK to inform our future work in this area.

Workforce Survey

We continue to update our knowledge of the nature of the orthoptic workforce, carrying out a further Heads Questionnaire in May and a Workforce Activity Survey in November. As part of our Orthoptic Workforce Programme, we will be writing a full workforce report to be released in April, which will identify developments within the workforce and future needs.

We were also involved in the creation of a new UK Eye Care data Hub, which inform commissioners and employers, offering data driven insight to ensure services are appropriately staffed and future professionals are equipped with the necessary knowledge and skills to meet emerging challenges.

Equality, Diversity & Inclusion (EDI)

In December we launched a new EDI Strategy identifying six objectives to create a more inclusive and supportive environment for all members, students, and professionals in the orthoptic community. This includes setting up a clear structure under the EDI Lead, with the creation of new diversity networks and a focus on support for learners with disabilities.

In November we ran a Virtual Coffee morning to gain feedback on our planned strategy and give members an opportunity to feed into our work and share experiences.

Independent Prescribing

A year on form the launch of our Prescribing now campaign, calling for the extension of independent prescribing responsibilities to orthoptists and other AHPs, we sent a letter to the then Secretary of State for Health and Social Care, Victoria Atkins MP on the importance of extending independent prescribing responsibilities to orthoptists to enable them to provide more timely care for patients and to better support over-stretched eye health services.

We then took the opportunity of AHPs day in October to relaunch the campaign to focus on the incoming government, be delivering a letter in person to the new Secretary of State Wes Streeting, reiterating our call for the government to start the process for our professions.

Child Vision Screening

In March we completed our survey of child vision screening services across England, highlighting the growing number of local authorities not offering any form of screening. This was presented in an interactive map on our website, and we continue to raise awareness and lobby for such services to be made mandatory.

Refraction

As part of our Workforce Programme, we completed a report for the General Optical Council (GOC), making the case for the extension of the responsibility to prescribe glasses to orthoptists within hospital eye care services. We continue to collect evidence relating to this in preparation for a likely consultation later in 2025.

Improve visibility, recruitment & retention

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

Visibility

We have continued to work hard throughout 2024 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.

In Autumn we appointed to two new seconded posts as Visibility Leads, to increase our capacity to raise awareness of the visibility of the profession among the general public and to prospective orthoptics students. A great deal or work has already been done to develop resources and materials for campaign in 2025.

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 X, we made almost 144,000 impressions, and our followers increased to 2597.
- Our Facebook page continues to grow steadily, reaching 1070 followers by the end of the year. Our posts had over 181,000 views in 2024.
- Our LinkedIn page remains relatively new but we've made a concerted effort to increase our reach, resulting in a 73% increase in followers to over 1,500, and 117,000 impressions, doubling the previous year for the second time running.

In June, coinciding with World Orthoptic Day, we also relaunched our Instagram account as a main channel for communicating, rather than having an exclusive focus on careers. This had already resulted in over 1,350 followers by the end of the year and almost 105,000 impressions.

World Orthoptic Day also saw the launch of a new video, 'Orthoptists make a difference' hosted in a newly expanded area of the website highlighting the impact of orthoptists. The video acquired over 12,000 views on Instagram 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 800,000 user engagements in 2024, with over 6,450 visitors each month. Our visibility on search engines has continued to increase with over 61,000 clicks through from Google and 2.1 million impressions. This has led to a continued increase in visits to our public information pages, with over 175,000 user engagements. Much of this work will be further supported by the launch of a new website in 2025.

Recruitment

In preparation for our new website and the development of a career development framework, we have refocused our careers pages around the potential to develop throughout a career in orthoptics, highlighting clinical assistant roles, enhanced and advanced roles and roles in research and education, alongside core orthoptic roles.

We've also worked to refresh our network of departments offering work shadowing opportunities, mapping these departments with details on their application processes to help prospective applicants find appropriate placements.

The Orthoptic Apprenticeship Standard was signed off in 2024. We are currently working to identify an HEI to head up the new course, with an expected start date of 2026.

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 2024 we responded to a number of consultations and calls for evidence on behalf of our members:

- In June, following the announcement of the HCPC fee increase, we raised concerns about the effect of the proposed increase on our members as well as raising further concerns about the service provided by the Council.

- We responded to the consultation from the Northern Ireland Department for Health on Safe and Effective Staffing Legislation Considerations, supporting the principles but highlighting the need for continued engagement to ensure their successful implementation.

- We responded on behalf of our members to the Change NHS consultation on a new 10 year plan for England, highlighting the importance of orthoptists and investment in eye care services.

In September we wrote to the new Secretary of State for Health and Social Care, Wes Streeting, highlighting the importance of Orthoptists in supporting eye care services, and calling on the new government to take steps to support the profession.

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 32 events in 2024, including study days, regional meetings and discussion events, with over 1,400 places booked.

Some of the highlights were:

- Our annual National Clinical Tutors Day in Glasgow in May attracted tutors from departments across the UK to discuss simulated learning and increased support for tutors as we look to increase placement capacity.

- The Leaders of the Orthoptic Profession (LOOP) meeting at Moorfields was popular as ever, including discussions on service development, the new workforce survey, and the surgical squint pathway.

- Our March Special Educational Needs Annual Meeting, came at a vital time, updating on developments to the Special School Eyecare Service. A separate event was held towards the end of the year to support members looking to respond to the tender.

- The Stroke and Neuro-Rehab study day was extremely popular with over 60 members attending to discuss national guidelines and share brag and steal short presentations.

- Our Orthoptic Support Workforce Webinar, held in November to coincide with National AHP Support Workforce Week celebrated the impact of this vital part of the workforce, and saw the launch of our new careers resources.

We continue to provide recordings of all of our online CPD free to access for all BIOS members, with a further 17 event recordings added to our CPD Library.

Orthoptic Education Fund (OEF)

The OEF provides mall grants to orthoptic professionals and students to support them with education and training. In 2024 we gave out £5,039 to seven members, to support students facing hardship and also to fund 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. We created a new role as a deputy research director, reflecting our commitment to supporting research.

We again awarded a joint £15,000 research grant with Fight For Sight to support orthoptic research. We also funded two places on the Royal College of Ophthalmology's Research Changes Lives seminar to encourage new researchers.

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 25 articles in 2024. Fully open-access, the BIOJ website received over 3,000 page views a month.

Practice-Based Learning (PBL)

We relaunched the already highly successful Hololens and Placement Expansion Resource Library (PERL) project in September. This included an expansion and refresh of the information available on the website as well as promotional materials with quotes from tutors and Heads. We've also hosted a number of drop in sessions to offer support to members looking to start recording videos for PERL and live streaming within their departments.

Financial review

The Society reports a net surplus of £138,777 for the year (2023 – net surplus of £19,783). Free reserves at 31 December 2024 were £69,878 (2023 - £88,251). Restricted funds at 31 December 2024 amounted to £974,748 (2023 - £817,598). During the year, total income was £773,236, comprised of income from grants, membership subscriptions and course income. Total expenditure was £658,834 which comprised of unrestricted spend of £408,032 and restricted spend of £250,802.

The charity is looking into further opportunities from 2025 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 £235,000 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2024, the Society has free reserves of £69,878 (2023 - £88,251). 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 2024 is £974,748 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
Craig Murray - Chair
Julie Dowdney (Jan-Jun 2024); Helen Haggerty (Jun-Dec 2024) - Vice Chair

BIOS Trustees
Midlands & East – Rebecca Pinches (Jan-Dec 2024); Vacant (Dec 2024)
Northern - Deborah Podmore
Southern - Kelly MacKenzie (Jan-Jun 2024); Liz Tomlin (Jun-Dec 2024)
Northern Ireland - Declan McClements (Jan-Jun 2024); Matthew Groogan (Jun-Dec 2024)
Republic of Ireland - Claire McEntee
Wales - Patrick Reedy (Jan-Jun 2024); Vacant (Jun-Dec 2024)
Scotland - Angela Carlin (Jan-Jun 2024); Jennifer Skillen (Jun-Dec 2024)
Leads of Orthoptic Profession Chair: Krishan Parmar (Jan-Jun 2024); Julie Dowdney (Jun-Dec 2024)

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)
Editor of Journal: Gemma Arblaster
IOA Representative: Jignasa Mehta
OCE Representative: Nadia Northway
Research Director: Kerry Hanna
Education and Professional Development Committee Chair: Helen Davis (Jan-Jun 2024); Craig Murray & Julie Dowdney (Interim - Jun-Dec 2024)
New Graduate Representative: Holly Kniazewycz (Jan-Jun 2024); Madeleine Ellis (Jun-Dec 2024)
Public Health Lead: Fiona Bush
EDI Lead: Marian Owoniyi
BOSTU (General Secretary): Sam Aitkenhead

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; 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 2024.

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 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	As restated Unrestricted funds 2023 £	As restated Restricted funds 2023 £	As restated Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	-	268,750	268,750	-	-	-
Charitable activities	**4**	364,948	139,202	504,150	356,171	125,511	481,682
Other income	**5**	336	-	336	1,175	-	1,175
Total income		365,284	407,952	773,236	357,346	125,511	482,857
Charitable activities	**6**	408,032	250,802	658,834	406,807	94,486	501,293
Net gains on investments		24,375	-	24,375	38,219	-	38,219
Net income/(expenditure) and movement in funds		(18,373)	157,150	138,777	(11,242)	31,025	19,783
Reconciliation of funds:							
Fund balances at 1 January 2024		88,251	817,598	905,849	99,493	786,573	886,066
Fund balances at 31 December 2024		69,878	974,748	1,044,626	88,251	817,598	905,849

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 2024

	Notes	2024		2023 as restated	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		15,796		19,973
Investments	**12**		270,516		257,422
			286,312		277,395
Current assets					
Debtors	**13**	26,136		25,802	
Cash at bank and in hand		834,809		678,274	
		860,945		704,076	
Creditors: amounts falling due within one year	**14**	(102,631)		(75,622)	
Net current assets			758,314		628,454
Total assets less current liabilities			1,044,626		905,849
Net assets excluding pension liability			1,044,626		905,849
The funds of the charity					
Restricted income funds	**15**		974,748		817,598
Unrestricted funds			69,878		88,251
			1,044,626		905,849

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 2024.

The director acknowledges her 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Prior period adjustment

Historically, income and expenditure relating to the trade union were recorded through a trade union loan account, which reflected a liability of £433,457 to the trade union as at 31 December 2023. Following a review of the accounting treatment, the Board has concluded that a more appropriate approach is to recognise these transactions within the accounts as income and expenditure of a restricted fund. This reflects the underlying substance of the arrangement, as the charity is expected to bear all future costs associated with the trade union, and the presentation as a loan does not accurately represent the economic reality.

The impact of this adjustment is an increase in restricted funds of £528,997, a reduction in creditors due within one year of £528,997, and a restatement of prior year income and expenditure by £125,511 and £41,161 respectively.

3 Donations and legacies

	Restricted funds	Total
	2024	2023
	£	£
Grants	268,750	-

4 Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	**£**	**£**	**£**	**£**	**£**
Member's subscriptions	323,830	139,202	463,032	316,044	125,511	441,555
Course income	41,118	-	41,118	40,127	-	40,127
	364,948	139,202	504,150	356,171	125,511	481,682

5 Other income

	Unrestricted funds 2024	Unrestricted funds 2023
	£	**£**
Advertising income	300	1,150
Sundry income	36	25
	336	1,175

6 Charitable activities

	Activities	Trade Union	Total 2024	Total 2023
	2024	2024		
	£	£	£	£
Staff costs	23,179	-	23,179	-
Secondment costs	274,599	31,025	305,624	156,345
Courses and conferences	51,233	-	51,233	33,359
Training costs	-	54	54	-
Journal	19,198	-	19,198	12,267
Contribution to awards	1,200	-	1,200	2,608
Bad debt provision	521	-	521	-
Travel and subsistence	-	2,176	2,176	2,974
Professional Fees	-	110	110	55
Affiliation fees	-	9,588	9,588	6,454
Bank charges	-	36	36	36
Audit	-	672	672	672
Stationary & postage	-	-	-	608
Depreciation	-	-	-	344
	369,930	43,661	413,591	215,722
Share of support costs (see note 7)	177,067	-	177,067	225,091
Share of governance costs (see note 7)	68,176	-	68,176	60,480
	615,173	43,661	658,834	501,293
Analysis by fund				
Unrestricted funds	408,032	-	408,032	406,807
Restricted funds	207,141	43,661	250,802	94,486
	615,173	43,661	658,834	501,293
For the year ended 31 December 2023				
Unrestricted funds	406,807	-		406,807
Restricted funds	83,343	11,143		94,486
	490,150	11,143		501,293

7 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Depreciation	9,046	13,483
Office Costs	601	1,620
Insurance	48,098	46,537
Telephone and postage	1,014	3,948
Bank charges	5,513	5,360
Business management charges	43,276	117,193
Computer costs	59,173	17,753
Legal, professional and consultancy fees	-	(6,346)
Training costs	-	(616)
Advertising and marketing	10,346	12,601
Other consulting	-	12,036
Governance	68,176	60,480
	245,243	284,049

Governance costs comprise:	2024 £	2023 £
Accountancy	46,808	42,144
AGM, comittee and officer's expenses	21,368	18,336
	68,176	60,480

Independent examiner's remuneration - £1,485 (2023 - £1,440)
Independent examiner's remuneration - accountancy - £2,055 (2023 - £1,995)

8 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 totalling £109,278 (2023 - £140,105).

During the year, 4 Trustees received £6,355 reimbursement of expenses (2023 - £1,317 to 7 Trustees).

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	-

Employment costs	2024 £	2023 £
Wages and salaries	23,179	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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

11 Tangible fixed assets

	Website	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2024	67,419	2,387	69,806
Additions	-	4,869	4,869
At 31 December 2024	67,419	7,256	74,675
Depreciation and impairment			
At 1 January 2024	47,910	1,922	49,832
Depreciation charged in the year	7,441	1,606	9,047
At 31 December 2024	55,351	3,528	58,879
Carrying amount			
At 31 December 2024	12,068	3,728	15,796
At 31 December 2023	19,508	465	19,973

12 Fixed asset investments

	Listed securities
	£
Cost or valuation	
At 1 January 2024	257,422
Valuation changes	28,662
At 31 December 2024	286,084
Carrying amount	
At 31 December 2024	286,084
At 31 December 2023	257,422

All the fixed asset investments are held in the UK.

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	667	1,802
Other debtors	-	853
Prepayments and accrued income	25,469	23,147
	26,136	25,802

14 Creditors: amounts falling due within one year

	2024	2023 As restated
	£	£
Trade creditors	12,375	13,592
Other creditors	3,070	3,053
Accruals and deferred income	87,186	58,977
	102,631	75,622

14 Creditors: amounts falling due within one year **(Continued)**

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**

15 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			Movement in funds			
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
AHP support worker	11,016	-	(1,604)	9,412	-	-	9,412
Clinical placement expansion	21,224	-	(3,054)	18,170	-	(101)	18,069
OBF Education Fund	360,841	-	(5,071)	355,770	-	(3,847)	351,923
Apprenticeships	44,386	-	(43,596)	790	-	-	790
NHSE Grant	-	-	-	-	268,750	(203,193)	65,557
Trade Union	349,106	125,511	(41,161)	433,456	139,202	(43,661)	528,997
	786,573	125,511	(94,486)	817,598	407,952	(250,802)	974,748

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.

NHSE Grant: to enhance and educate the profession.

Trade Union: to be used for the operation of The Trade Union

16 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 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	88,251	365,284	(408,032)	24,375	69,878

Previous year:	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

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	15,796	-	15,796
Investments	-	270,516	270,516
Current assets/(liabilities)	54,082	704,232	758,314
	69,878	974,748	1,044,626

	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	560,176	628,454
	88,251	817,598	905,849

18 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 £Nil (2023 - £25,527) and J Dowdney (Vice Chair) £10,602 (2023 - £20,743), C Murray (Chair) £28,408 (2023 - £28,408), D Podmore £5,916 (2023 - £5,513), H Haggerty £17,835 (2023 - £Nil). Payments were also made to four (2023 - twelve) other Consultants, trustees or council members as follows: £46,517 (2023 - £59,914).

Fees were payable to one (2023 - one) Business Manager during the year as follows:

British Dietetic Association - Management services £22,216 (2023 - £110,757)

The combined remuneration of the key management personnel was:

	2024	2023
	£	£
Aggregate compensation	131,494	250,862

During the year, the charity collected fees of £139,202 (2023 - £125,511) from its members on behalf of the British Orthoptic Society Trade Union.