BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

STATEMENT OF ACCOUNTS

For the year ended 31 December 2025

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

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BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

ADVISOR'S REPORT
For the year ended 31 December 2025

The Executive Board has now been in place for five years.
The General Secretary heads into their final year of their first five-year term of office. New Northern, Southern and Midlands Executive Board members were appointed in June 2025 and commence their first two-year term of office. We still have vacancies for a Northern Ireland, Scottish and Welsh Executive Board members. The Early Career Board member enters her final year of her first two-year term of office. The Early Career Board member enables us to have easier connections to those members in the first five years of their careers, making sure their voice is heard. Having an executive board continues to enable us to provide timely and relevant advice and support to all members in the UK.
Local meetings are held by the Local Regional Officers who have good networks with the workplace representatives of the local orthoptic departments enabling speedy support and understanding of local issues. The Southern Local Regional Officer will leave us later in the year to commence maternity leave and this position will become vacant.

Employment relations work continues to be conducted both virtually and in face-to-face meetings, tailoring to the needs of the member. The amount of enquires BOSTU received weekly from members remains stable from 2024, and these enquiries are answered in an appropriate timely manner by one of the team. The executive team have directly supported several formal and HCPC cases this year and, in addition, advised local reps who have managed cases themselves. Nationally, both the General Secretary and the President regularly attend virtual and face to face meetings alongside our fellow NHS trade union colleagues, continuing to negotiate for fair pay and terms and conditions for all our members. In September 2025 the General Secretary attended the 2025 Trade Union Congress in Brighton voting on behalf of BOSTU on motions that will be raised with government in the following year. We are determined to ensure BOSTU, and our members are visible and our voices are counted, despite being a small union.

Our General Secretary delivered talks to all final year students to explain the workings of BOSTU and the importance of being a member and why they need Union from day one in their careers.

The BOSTU five-year strategy entered its first year. The Presidents monthly seconded hours increased in line with the strategy, this allows the president to fully support the General Secretary role and the Union. Quotes for Union merchandise were collected, this will allow our reps and executive Board to feel valued and seen when attending events or meetings. A new trade union education facility was engaged with and affiliation applied for, which will hopefully allow reps to access fully funded training in a variety of subjects in the future.

It has again been a busy year for the Trade Union with many challenges and this has been facilitated only by the determination and hard work of the Executive team and all our local reps.

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2025

	2025		2024	
	£	£	£	£
Income		149,101		139,202
Expenditure	49,161		43,661	
		(49,161)		(43,661)
Surplus for the year		**99,940**		**95,541**

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

STATEMENT OF FINANCIAL POSITION
For the year ended 31 December 2025

	2025		2024	
	£	£	£	£
Current assets				
Other debtor	150,000		528,997	
Funds		150,000		528,997

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

ACCOUNTING POLICIES
For the year ended 31 December 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1.2 Going Concern

The Executive Board have a reasonable expectation that the Trade Union has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the statement of accounts continue to be prepared on the going concern basis.

1.3 Income

Income consists of Member subscriptions which are recognised in the period to which they relate.

2. Funds

The funds for British Orthoptic Society Trade Union are recognised as a restricted fund within the accounts for British and Irish Orthoptic Society. Funds were agreed to a level of £150.000 with excess funds being transferred to unrestricted funds in British and Irish Orthoptic Society.

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ORTHOPTIC SOCIETY (TRADE UNION)
For the year ended 31 December 2025

Opinion

We have audited the financial statements of British Orthoptic Society (Trade Union) for the year ended 31 December 2025 which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Changes in Funds and notes to the financial statements, including significant accounting policies.
The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice), and the Trade Union and Labour Relations (Consolidation) Act 1992.
In our opinion the financial statements:
•give a true and fair view of the state of the Trade Union's affairs as at 31 December 2025 and of its surplus for the year then ended;
•have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
•have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.
We are independent of the Trade Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Executive Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trade Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the Executive Board with respect to going concern are described in the relevant sections of this report.

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ORTHOPTIC SOCIETY (TRADE UNION)
For the year ended 31 December 2025

Other information

The other information comprises the information included in the Advisor's Report other than the financial statements and our auditor's report thereon. The Executive Board is responsible for the other information contained within the Advisor's Report.
Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.
If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the Trade Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Advisor's Report.
We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:
•adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
•the financial statements are not in agreement with the accounting records and returns; or
•the disclosures required by the Trade Union and Labour Relations (Consolidation) Act 1992 have not been made; or
•we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Board
The Executive Board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the Executive Board is responsible for assessing the Trade Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Board either intends to cease operations, or has no realistic alternative but to do so.

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ORTHOPTIC SOCIETY (TRADE UNION)
For the year ended 31 December 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.
Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Trade Union and management.
Our approach was as follows:
•We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the Executive Board and other management, as required by auditing standards, and discussed with the Executive Board and other management the policies and procedures regarding compliance with laws and regulations;
•We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework, including FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992, and the relevant tax compliance regulations in the UK;
•We considered the nature of the Trade Union, the control environment and financial performance;
•We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
•We considered the procedures and controls that the Trade Union has established to address risks identified, or that otherwise prevent, deter and detect fraud, and how management monitors those programmes and controls.
Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

BRITISH ORTHOPTIC SOCIETY (TRADE UNION)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ORTHOPTIC SOCIETY (TRADE UNION)
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The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities.
This description forms part of our auditor's report.

Use of our report
This report is made solely to the members of British Orthoptic Society (Trade Union), as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Trade Union's members those matters we are required to state to them in an auditor's report and for no other purpose.
To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trade Union and the Trade Union's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sally Meah FCCA (Senior Statutory Auditor)
For and on behalf of TC Group
Statutory Auditor
Date: .....

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