

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	British Orthoptic Society Trade Union				
Year ended:	31 December 2020				
List no:	530T				
Head or Main Office address:	3rd Floor				
	Interchange Place				
	151-165 Edmumnd Street				
	Birmingham				
Postcode	B3 2TA				
Website address (if available)					
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(‘X’ in appropriate box)
General Secretary:	Samantha Aitkenhead				
Telephone Number:	07900213185				
Contact name for queries regarding the completion of this return	Hannah Nickalls				
Telephone Number:	01634 840066				
E-mail:	hannah.nickalls@crossley.co.uk				

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	90	2	5		97
Female	937	31	28	11	1,007
Other					
Total	1,027	33	33	11	A 1,104

Number of members at end of year contributing to the General Fund

1,104

Number of members included in totals box 'A' above for whom no home or authorised address is held:

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

List of Officers currently in post

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2020:

BIOS Honorary Officers and trustees

Veronica Greenwood, Chair
Julie Dowdney - Vice Chair

BIOS Trustees

Midlands & East - Haseeb Ali
Northern - Deborah Podmore
Southern - Kelly MacKenzie,
Northern Ireland – Declan McClements
Republic of Ireland – Jaina Byrne
Wales - Vacant
Scotland – Angela Carlin
Leads of Orthoptic Profession Chair: Sonia MacDiarmid

BOS TU Trustees

BOSTU advisor non-voting: Sam Aitkenhead

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		114,774
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		114,774
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		114,774
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Administrative Expenses		34,119
Total expenditure Federation and other bodies		34,119
Taxation		
Total expenditure		34,119
Interfund Transfers OUT		
Surplus (deficit) for year		80,655
Amount of general fund at beginning of year		97,336
Amount of general fund at end of year		177,991

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	

Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		28,245
Salaries and Wages included in above	[REDACTED]	
Auditors' fees		540
Legal and Professional fees		4,807
Occupancy costs		
Stationery, printing, postage, telephone, etc.		40
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		15
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Depreciation		472
Total		34,119
Charged to:	General Fund (Page 3)	
Total		

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
	£	£				
Cost or Valuation						
At start of year						
Additions			1,699			1,699
Disposals						
Revaluation/Transfers						
At end of year			1,699			1,699
Accumulated Depreciation						
At start of year						
Charges for year			472			472
Disposals						
Revaluation/Transfers						
At end of year			472			472
Net book value at end of year			1,227			1,227
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	114,774		114,774
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	114,774		114,774
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	34,119		34,119
Funds at beginning of year (including reserves)	97,336		97,336
Funds at end of year (including reserves)	177,991		177,991
Assets			
Fixed Assets			1,227
Investment Assets			
Other Assets			176,764
		Total Assets	177,991
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			177,991

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of Industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of Individual who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 60px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 60px;" type="text"/> 1
Number of Individuals answering "No" to the question	<input style="width: 60px;" type="text"/> 2
Number of Invalid or otherwise spoiled voting papers returned	<input style="width: 60px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input style="width: 50px;" type="text"/>
Ballot 2	
Number of Individual who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 60px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 60px;" type="text"/> 1
Number of Individuals answering "No" to the question	<input style="width: 60px;" type="text"/> 2
Number of Invalid or otherwise spoiled voting papers returned	<input style="width: 60px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input style="width: 50px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 60px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 60px;" type="text"/> 1
Number of Individuals answering "No" to the question	<input style="width: 60px;" type="text"/> 2
Number of Invalid or otherwise spoiled voting papers returned	<input style="width: 60px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	<input style="width: 50px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Attached



Accounting policies

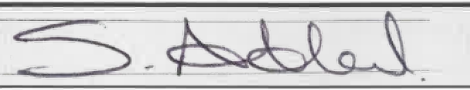
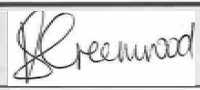
(see notes 84 and 85)

--	--

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Samantha Aitkenhead	Name:	Veronica Greenwood
Date:	28/05/2021	Date:	28/05/2021

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

See Attached

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

See attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Type text here

Attached

Signature(s) of auditor or auditors:

SME

Name(s):

Sally Meak

Profession(s) or Calling(s):

FCCA

Address(es):

Star House

Star Hill

Ruckwold

Kent

Postcode

ME2 2UX

Date

22.5.2021

Contact name for inquiries and telephone number:

01634 844140

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

Auditor's report

Independent auditor's report to the Members of the British Orthoptic Society Trade Union

Opinion

We have audited the financial statements of the British Orthoptic Society Trade Union for the period ended 31 December 2020, which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2020 and of its results for the period then ended; and
- 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 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 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 audit opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt on the union's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information contained within the annual 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.

Use of our report

This report is made solely to the British Orthoptic Society Trade Union's members, as a body, in accordance with the provisions of the *Trade Union And Labour Relations (Consolidation) Act 1992*. Our audit work has been undertaken so that we might state to the British Orthoptic Society 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 British Orthoptic Society Trade Union's members as a body, for our audit work, for this report, or for the opinions we have formed.



S Meah FCCA (Senior Statutory Auditor)
For and on behalf of Crossley Financial Accounting

Chartered Accountants

Statutory Auditor

Star House

Star Hill

Rochester

Kent

ME1 1UX

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

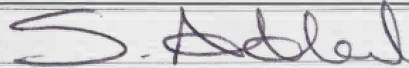
Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes No

If "No" Please explain below:

Signature	
Name	Samantha Aitkenhead
Office held	General Secretary
Date	28/05/2021

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 2020

BRITISH & IRISH ORTHOPTIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	326905
Company number	01892427
Registered office	3rd Floor Interchange place 151 - 165 Edmund Street Birmingham B3 2TA
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB
Solicitors	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG

BRITISH & IRISH ORTHOPTIC SOCIETY

CONTENTS

	Page
Trustee's report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14 - 22

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 year 2020 will be remembered as one of the most challenging years the world has seen due to the COVID-19 pandemic. The impact of the pandemic has touched every part of our lives both personally and professionally. For nine months of the financial year 2020, in which we report the achievements and activities of BIOS, the pandemic has been the focus for the profession.

We are pleased to report another healthy and robust financial position declared in the 2020 accounts and we continue to manage the budget and making continual improvements to the running of BIOS.

To support the administration of BIOS there was approval from the board to appoint to a part time post which was recruited to in late 2020 and we welcomed Lindsey Marston to the team in January 2021.

After the AGM in 2020 we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

Trustees and Council

Kathryn Smart — Trustee for North of England 2016-2019

Aimee Brown — Trustee for Wales 2017 – 2020

Martha Waters — New Graduate Representative on Council 2017-2019

Standing Committee – Education and Professional Development Committee

Julia Devine – Services to BIOS – Education and Professional Development Committee

Clinical Advisory Group Leads

Lorraine North – Services to BIOS as Clinical Advisory Group lead for Retinal Disease

Lorna McKay – Services to BIOS as Clinical Advisory Group lead for Glaucoma

Alison Bruce – Services to BIOS as Clinical Advisory Group lead for Vision Screening

Kathryn Whitfield – Services to BIOS as Clinical Advisory Group lead for VPD

Nicola Bennett - Services to BIOS as Clinical Advisory Group lead for Stroke

We continue to fill voluntary roles for BIOS and the Board also approved a seconded role to continue to work started by Carly Hegarty as BIOS work experience lead as part of the Office for Students Strategic Interventions in Health Disciplines. This role will be advertised early in 2021.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The future workforce has also been a focus for the profession and the culmination of the last 2 -3 years of careful planning with the AHP team at Health Education England has seen a 4th orthoptic programme applying for HCPC approval with a start date planned for Sept 2021. Clinical placements are high on the priority for BIOS and the profession was successful in 2 bids for funding to support the restart and further enhance clinical placements which were so badly affected through 2020. This has led to the appointments of 2 Lead Clinical Tutors, Lizi Lomas and Alice Donachie, and an IT Project Manager, Shell Murray who will oversee the implementation of remote clinical consultations to supplement clinical exposure and the development of a teaching resource portal for tutors and students.

The Trustees, Council, standing committee members and clinical advisory group leads have continues to represent BIOS throughout 2020 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 challenging year.

Veronica Greenwood – Chair BIOS and BOSTU

Julie Dowdney – Vice Chair BIOS and BOSTU

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Supporting our members

BIOS has continued to support and represent orthoptic professionals working across the UK and Ireland, looking to adapt the services we provide and provide new ways for members to engage and feedback. The COVID-19 pandemic has provided us with a number of challenges but also with opportunities to adapt our services in ways that will be extremely valuable to our members in the future.

In September, we held our first ever virtual AGMs for both BIOS and BOS TU. While we lost the opportunity to meet with members face-to-face, it allowed for many more to attend, with 66 joining us. We have also taken advantage of the convenience of virtual events to put on a number of online listening events, enabling members to provide feedback and suggestions on our services and seek further guidance. These have been hugely successful and led to a number of changes already, including the introduction of a new fortnightly news roundup, alternating with our regular e-zine, and guidance on job planning for orthoptists.

We have also simplified our membership categories for 2021 and enabled rolling membership for direct debit payers. We have seen a small increase in our membership numbers for the new year, to over 1,400, and will look to increase membership, particularly amongst less represented sections of the workforce, such as non-registered support workers.

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.

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.

COVID-19 Information Hub

Due to COVID-19, our members, like healthcare workers across the UK and Ireland, have had to deal with a complete transformation in the way they work. In many cases, services were stopped altogether and staff were relocated to support the response to the pandemic. Our focus for much of 2020 was therefore providing members with tailored support and advice.

Our online information hub was published in March, and has continued to be updated throughout the pandemic, with 40,000 page views in 2020. We have also published focused guidance documents on Telephone consultations, telemedicine and recovery phase planning, as well as a number of templates and examples covering the wide scope of orthoptic practice.

Throughout this period, we have ensured that members are updated as promptly as possible, with 200 members signing up to our COVID-19 online forum.

Given the level of change and uncertainty faced by everyone, but particularly healthcare workers, at this time, we have looked to prioritise our members' mental wellbeing. We have shared links and advice highlighting available support, and offered all members the opportunity to talk to one of our trained psychological first aiders.

Countries and Regions

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.

As part of the AHPF in England, we have been able to gain recognition and support for our members on a number of issues, particularly through the COVID-19 pandemic, including their inclusion in the extension of visas and commitments on PPE and testing for frontline healthcare professionals. Through the AHPFS in Scotland we were involved in a letter to the Cabinet Secretary, calling on the Scottish Government to ensure everyone has access to rehab when required.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Lobbying in Northern Ireland for school screening in SEN schools with Orthoptics assessment was successful with SEN posts now approved across the country, representing a huge step in equity of care.

At the AGM in September, we welcomed Haseeb Ali as Midlands and East of England Trustee and Deborah Podmore as the Trustee for the North of England. Sadly, this will be Jaina Byrne's last year as a trustee and we are currently inviting applications for someone to carry on this valuable work. We also still have a vacancy for a Trustee for Wales.

Equalities, Diversity and Inclusion

BIOS and BOS TU stand in solidarity with our black members and colleagues against racism and oppression. Events in the US and around the world last summer, and the issues raised by the Black Lives Matter movement have highlighted the need for us to do more to address equality and racism.

Last year we appointed an Equalities, Diversity and Inclusion Lead to BIOS Council to help us to create support a profession that is diverse, inclusive and equal for all. We are organising a series of listening events for orthoptic professionals and students from a BAME background and will be setting up a reverse mentoring programmes, where junior orthoptic professionals from BAME backgrounds will be matched with senior orthoptists to share knowledge and experiences to create awareness, insights and actions that can result in positive transformation.

We have also looked to work alongside others to promote these values. As part of the AHPF, we have provided places for AHPs from a BAME background on the Future Leaders Programme, developed by the British Dietetic Association, to support increasing BAME representation within the governance structures of our organisations. We have also helped promote the HCPC's Diversity Data Survey, to support their work in ensuring regulation is free from discrimination and services are accessible to all.

Developing the Orthoptic Non Registered Workforce

We secured funding from Health Education England to identify opportunities to support the development of the non-registered orthoptic workforce across the UK and Ireland. We held an online event in November to celebrate the diverse and generic roles this section of the workforce have that contribute to patients' care pathways, but also to seek to understand their training needs and how they can be better supported. This was followed by a national survey of Head Orthoptists in the UK. This ongoing work will help us to develop national standards and competencies along with national job profiles to support career development.

Informing the public

We have continued to work hard throughout 2020 to promote awareness of orthoptics and the valuable work done by Orthoptists, as well as to make ourselves a hub for accessible information about eye care and orthoptic services.

Growing general awareness

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

- On Twitter, we made over 300,000 impressions, and now have over 1,700 followers.
- Our Facebook page had 900 followers by the end of 2020, and our posts had over 100,000 impressions.

One key focus of our social media activity was around the events of World Orthoptic Day, which this year was entirely virtual. We had over 8,500 impressions on Facebook and 35,000 impressions on Twitter. Our video on Extended and Advanced Roles in Orthoptics was particularly successful and helped to raise awareness of the growing scope of orthoptic work.

We had a similar spike in activity around AHPs Day in October, with members sharing photos and videos to celebrate the roles of all AHPs. We promoted online events in England and Wales, and in Northern Ireland, we were represented by Jane Hanley in a fantastic online event promoting the different AHPs. In Scotland, AHPFS published the AHPs Compendium featuring impact stories from AHPs in Scotland, including two from Orthoptist Sophie Tsang, which will be a fantastic resource in future.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The COVID-19 pandemic has increased the importance of the website to our members staying in touch with the latest developments and accessing information. There has been a staggering increase in page views of 143% to over 500,000, with over 4,000 visitors each month. This was supported by much greater visibility on search engines, with 27,000 clicks through from Google from almost 1 million impressions.

Independent Prescribing

Throughout the year, we have been campaigning alongside our colleagues from the Royal College of Speech and Language Therapists, the British Dietetic Association, the Royal College of Occupational Therapists, and the Society of Radiographers to call on the Government to extend prescribing rights to our members. As well as writing to Jo Churchill MP, Minister for Prevention, Public Health and Primary Care, we have briefed members of both houses and had questions raised on our behalf. We have also fed into an NHS England scoping project, providing evidence for the benefits that this would bring to patient care.

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the trustees and their local organisers have adapted during the pandemic, taking advantage of virtual platforms to continue to support members through high quality CPD.

BIOS now have access to a number of online meeting and webinar platforms to provide a number of events towards the end of 2020, with further events held throughout 2021. Some of the highlights were:

- Our first virtual event in August, the Public Health Study Day, which was a huge success, with some excellent presentations on MECC and public health in orthoptics.
- Over 100 people attended the annual Paediatric & Strabismus Study Session in September, which included presentations on the impact of COVID-19 on orthoptic services.
- The Glaucoma Study Session in December, with fascinating presentations on the surgical management of glaucoma and

We've also been able to take advantage of these virtual platforms to make recordings of all of our events, which we have added to the members' area of the website. These have already been viewed over 1,000 times and can now be accessed as educational resources permanently.

The website continued to provide a focus for extending and supporting the work done by all our specialist groups, and enabled the sharing of information of resources. This has become particularly important during the COVID-19 pandemic, with page views for our online forums and the members area doubling to over 100,000.

Promoting high-quality practice

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

Setting standards

Our CAGs have continued to produce up to set standards and competencies for our members. They also continued to work with other organisations in their fields to produce collaborative guidelines and documentation. The new CAG for Paediatric Ophthalmology held their first study day online in early 2021 and have over 200 members signed up to their online group.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Education

In December, the UK's first ever pre-registration Orthoptics MSc was launched in a virtual event by UCL Institute of Ophthalmology and Moorfields Eye Hospital. From September 2021, this will provide an accelerated route into orthoptics for science graduates. This is a huge step forward in protecting the future of the profession, as it will support increased recruitment into the profession, particularly from the South of England, a shortage region, and from mature students.

Public Health

Under the leadership of the Public Health lead, Jignasa Mehta, BIOS continued to promote the role of Orthoptists in prevention and early intervention.

- A Public Health preceptorship document was published in September to support new graduates to embed public health into their practice.
- We provided input into the AHPF letter to the Health and Social Care Committee's Social Care Taskforce, highlighting the significant role of orthoptists and the need for AHP representation.
- The data from our FOI request into child vision screening in England was analysed to provide a fuller picture of the nature of services, including identifying referral pathways and quality assurance processes.

Vision Screening

In March, we published the results from our Freedom of information request, commissioned by the Clinical Council for Eye Health Commissioning (CCEHC), into the provision of child vision screenings services in England. This demonstrated large variations in the availability and quality of services across the country, and will be a valuable resource in discussions with local and national government.

Since child vision screening services was stopped due to COVID-19, many services face large backlogs for already stretched teams. BIOS has continued to work alongside the CCEHC to provide guidance on clearing this backlog.

Public Information

BIOS has continued to provide public information across a number of areas for use by other professionals, patients and carers. Our online public information hub was expanded in 2020, to include pages on specialist orthoptic services, including child vision screening, stroke or neuro rehabilitation, visual processing difficulties and low vision. Our Stroke and Neuro Rehab CAG also produced a leaflet on driving following a stroke or brain injury, and we were able to translate their other popular leaflets into Welsh, making them even more widely accessible.

Our public information pages attracted over 60,000 views in 2020, including over 3,000 views a month from non-members, numbers which have continued to rise into 2021.

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. BIOS has £20K over 2020-21 to support research, with more plans ongoing for ring-fenced research funding on a two-year cycle.

In June we announced a joint small research grant award for £15,000 with Fight For Sight, designed as a stepping-stone to a research career in core orthoptic topics, or for small scale projects with potential for further development into larger applications.

The BIOS Research Twitter feed and dedicated website pages are keeping members informed on research matters and the Research Mentorship network is supporting active researchers. In December our Director, Anna Horwood, ran a webinar on conducting audits and making use of the data.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

British and Irish Orthoptics Journal (BIOJ)

BIOJ continues to extend its reach, with a 17% increase in users and over 31,000 page views last year. The Journal continued to publish original research, review articles, case reports and scientific letters across a range of areas and topics, attracting readers from a wide range of sources. In October, BIOJ was accepted into PubMed Central which is a significant step in its continued growth.

Ensuring the future of the profession

2020 was the final year of the strategic interventions in health education disciplines (SIHED) programme, funded by the Office for Students. Continued work by our work shadowing lead, Carly Hegarty, and our outreach officers further increased awareness of the opportunities of a career in Orthoptics. With careers fairs and school visits cancelled due to COVID-19, they have worked to create webinars and online resources, which will also provide a legacy for work in future. This vital work will be continued beyond the end of the SIHED project by a new seconded Work Experience Lead, due to start in the summer of 2021.

All orthoptic students starting from September will now receive at least £6,000, with another £1,000 for those needing support to cover childcare costs. This followed campaigning by BIOS and other AHPs as part of AHPF for more financial support following the removal of bursaries.

As a result, applications and acceptances rose again across all three courses for September 2020. We hope to see this trend continue into 2021, supported by the introduction of the new MSc course in London.

Clinical Placement Expansion Project

The COVID-19 pandemic has created particular challenges for the continued provision of clinical placements for orthoptic students, with many services scaled back or stopped and access to healthcare settings restricted. BIOS were awarded £90,000 from Health Education England to restart and expand clinical placements. We have used this to fund three secondments to develop a bespoke portal of resources, allowing students to gain confidence and expertise in clinical decision making despite clinical placement limitations. Although this will be of particular benefit during the ongoing COVID-19 pandemic, we intend to make it an invaluable resource for many years to come.

Leading the profession

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

BIOS remain affiliated to both the Orthoptistes de la Communauté Européenne (OCE), representing Orthoptists in Europe, and the International Orthoptic Association (IOA), giving us representation in important international discussions affecting our members. We had been looking forward to hosting the IOA Congress in Liverpool in June, but this was cancelled due to the pandemic. We now look forward to 2022, when we hope to meet with orthoptic colleagues from around the world for the rescheduled event.

In 2020 we responded to a number of consultations on behalf of our members, including to the Health and Social Care Committee on '*Delivering Core NHS and Care Services during the Pandemic and Beyond*' and to the Health and Care Professions Committee on their proposed changes to the standards of proficiency for orthoptists. In England, we provided a response on behalf of the profession to NHS England's People Plan, highlighting the need for more detail, particularly recognising the role of AHPs. We also contributed in a joint-AHP response to the Health, Social Care and Sport Committee in Wales on '*The impact of the Covid-19 outbreak, and its management, on health and social care*'.

Workforce survey

Unfortunately, the COVID-19 pandemic led to us having to cut short our orthoptic workforce survey, as we entered the first lockdown. However, we were still able to gather extremely helpful data from services across all areas of the country. This will be extremely helpful to us in supporting our advice on work planning and our conversations with other stakeholder, until we are able to rerun the survey.

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The Society reports a net surplus of £123,128 for the year (2019 – net surplus of £28,371). Free reserves at 31 December 2020 were £132,665 (2019 - £96,356). Restricted funds at 31 December 2020 amounted to £141,186 (2019 - £54,367).

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 £150,000 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2020, the Society has free reserves of £132,665. The Trustees are aware that this is below the stated target and are focused on replenishing these reserves over the coming years.

Structure, governance and management

Constitution

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

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

In 2014 the British & Irish Orthoptic Society (BIOS) reviewed its structure and a new organisational form was complete for the start of 2015 in order to provide a sustainable organisation to ensure a stable future for BIOS to promote its charitable aims. This became embedded in 2016 and an amendment to the articles was agreed at the AGM in 2017 for the Chair of LOOP to become a Trustee of the Board.

Method of appointment or election of Trustees

Trustees are recruited to represent members in England (3 regions), Scotland, Wales, Republic of Ireland and Northern Ireland. Nominations are requested from all members and application is in writing with reference to a job description and job specification. Where there is more than one candidate, applications are circulated anonymously to voting trustees.

The vast majority of officers of the Society are volunteers and undertake BIOS work in addition to their day jobs. Only the Chair, and Vice Chair are seconded and their employers are reimbursed for their time commitment to BIOS and British Orthoptic Society Trade Union (BOSTU) roles.

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2020:

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

BIOS Honorary Officers and trustees

Veronica Greenwood, Chair
Julie Cartledge - Vice Chair

BIOS Trustees

Midlands & East – Vacant (Jan-Aug 2020); Haseeb Ali (Sep-Dec 2020)
Northern - Vacant (Jan-Aug 2020); Deborah Podmore (Sep-Dec 2020)
Southern - Kelly MacKenzie
Northern Ireland - Declan McClements
Republic of Ireland - Jaina Byrne
Wales - Aimee Brown (Jan – Sep 2020); Vacant (Oct-Dec 2020);
Scotland - Angela Carlin
Leads of Orthoptic Profession Chair: Sonia MacDiarmid

BOS TU Trustees

As above BIOS honorary officers and trustees previously stated, omitting the Republic of Ireland
BOSTU advisor non-voting: Sam Aitkenhead

BIOS Council members (non-voting)

Journal: Jill Carlton Editor of Journal,
IOA Representative: David Newsham
OCE Representative: Anne Bjerre
Research Director: Anna Horwood
Education and Professional Development Committee Chair Helen Davis
New Graduate Representative: Joe Smith
Public Health Lead: Jigs Mehta
BOSTU advisor: Sam Aitkenhead

Clinical Advisory Group Leads

Falls - Jigs Mehta and John McBnde
Retinal Disease - Declan McClements and Lorraine Manklow
Glaucoma – Katie Meakings
Neuro Orthoptics/neuro Ophthalmology - Joanne Adeoye and Victoria Smerdon
Visual Processing Difficulties - Kathryn Whitefield and Sajida Hanif
Special Educational Needs - Louise Allen
Stroke and Neuro Rehabilitation – Alex Green and Lauren Hepworth
Vision Screening - Alison Bruce and Karon McCarthy
Low Vision - Martin Rhodes and Charlotte Codina

Non-Clinical Advisory Group Leads

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

BRITISH & IRISH ORTHOPTIC SOCIETY

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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 Advisor are in regular communications via email, telephone, Skype and face-to-face when required to transact decision making work. Business is conducted via the business provider company who meet with the honorary officers regularly. Trustee meetings are held 4 times per year and full council twice per year with an AGM in June to appoint new officers and agree the accounts.

Related party relationships

The Society collects membership fees on behalf of the BOSTU. The society is a member of professional organisations within the eye health and care sector.

Statement of trustee's responsibilities

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's report was approved by the Board of Trustees.

.....
V Greenwood, Chair

Trustee

Dated:

BRITISH & IRISH ORTHOPTIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH & IRISH ORTHOPTIC SOCIETY

I report to the trustees on my examination of the financial statements of British & Irish Orthoptic Society (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In our opinion the financial statements have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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

Sally Meah BA Hons FCCA

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 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income and endowments from:</u>							
Donations and legacies	3	-	108,746	108,746	1,000	19,950	20,950
Charitable activities	4	280,331	-	280,331	285,826	-	285,826
Investments	5	579	-	579	3,201	-	3,201
Other income	6	256	-	256	688	-	688
Total income		281,166	108,746	389,912	290,715	19,950	310,665
<u>Expenditure on:</u>							
Charitable activities	7	244,857	21,927	266,784	290,305	326	290,631
Net gains/(losses) on investments		-	-	-	8,337	-	8,337
Net movement in funds		36,309	86,819	123,128	8,747	19,624	28,371
Fund balances at 1 January 2020		96,356	54,367	150,723	87,609	34,743	122,352
Fund balances at 31 December 2020		132,665	141,186	273,851	96,356	54,367	150,723

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		30,534		30,729
Current assets					
Debtors	11	80,184		18,076	
Cash at bank and in hand		409,318		281,633	
		<u>489,502</u>		<u>299,709</u>	
Creditors: amounts falling due within one year	12	<u>(246,185)</u>		<u>(179,715)</u>	
Net current assets			243,317		119,994
Total assets less current liabilities			<u>273,851</u>		<u>150,723</u>
Income funds					
Restricted funds	13		141,186		54,367
Unrestricted funds			132,665		96,356
			<u>273,851</u>		<u>150,723</u>

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 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
V Greenwood, Chair
Trustee

Company Registration No. 01892427

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

British & Irish Orthoptic Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 3rd Floor, Interchange place, 151 - 165 Edmund Street, Birmingham, B3 2TA.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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 net income/(expenditure) for the year.

1.7 Financial instruments

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

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

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

Basic financial assets

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

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts	-	-	-	1,000
Grants	-	108,746	108,746	19,950
	<u>-</u>	<u>108,746</u>	<u>108,746</u>	<u>20,950</u>
For the year ended 31 December 2019	<u>1,000</u>	<u>19,950</u>		<u>20,950</u>

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Member's subscriptions	280,116	262,204
Course income	215	23,622
	<u>280,331</u>	<u>285,826</u>

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	579	3,201

6 Other income

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Advertising income	200	200
Sundry income	56	488
	<u>256</u>	<u>688</u>

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Activities 2020 £	Activities 2019 £
Secondment costs	75,216	79,443
Courses and conferences	1,090	23,498
Committee and Officer's expenses	-	21,386
Journal	6,619	16,463
Contribution to awards	9,750	-
Subscriptions	5,482	7,025
Innovation awards	235	229
	<u>98,392</u>	<u>148,044</u>
Share of support costs (see note 8)	135,701	107,434
Share of governance costs (see note 8)	32,691	35,153
	<u>266,784</u>	<u>290,631</u>
Analysis by fund		
Unrestricted funds	244,857	290,305
Restricted funds	21,927	326
	<u>266,784</u>	<u>290,631</u>
For the year ended 31 December 2019		
Unrestricted funds	290,305	
Restricted funds	326	
	<u>290,631</u>	

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Support costs	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation	8,475	-	8,475	7,150	-	7,150
Office cost	1,921	-	1,921	1,539	-	1,539
Insurance	32,374	-	32,374	32,741	-	32,741
Telephone and postage	38	-	38	7	-	7
Bank charges	4,952	-	4,952	4,581	-	4,581
Business management costs	65,127	-	65,127	41,895	-	41,895
Computer costs	5,626	-	5,626	3,539	-	3,539
Legal, professional and consultancy fees	17,188	-	17,188	15,982	-	15,982
Accountancy	-	27,490	27,490	-	32,372	32,372
AGM, Committee and officer's expenses	-	5,201	5,201	-	2,781	2,781
	<u>135,701</u>	<u>32,691</u>	<u>168,392</u>	<u>107,434</u>	<u>35,153</u>	<u>142,587</u>
Analysed between						
Charitable activities	<u>135,701</u>	<u>32,691</u>	<u>168,392</u>	<u>107,434</u>	<u>35,153</u>	<u>142,587</u>

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

Independent examiner's remuneration - £1,595 (2019 - £1,545)

Independent examiner's remuneration - accountancy - £1,910 (2019 - £1,855)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, 9 Trustees received £269 for reimbursement of expenses (2019 - £1,941 to 10 Trustees).

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Website £	Office Equipment £	Total £
Cost			
At 1 January 2020	35,149	2,730	37,879
Additions	7,053	1,699	8,752
At 31 December 2020	<u>42,202</u>	<u>4,429</u>	<u>46,631</u>
Depreciation and impairment			
At 1 January 2020	6,392	758	7,150
Depreciation charged in the year	7,565	1,382	8,947
At 31 December 2020	<u>13,957</u>	<u>2,140</u>	<u>16,097</u>
Carrying amount			
At 31 December 2020	<u>28,245</u>	<u>2,289</u>	<u>30,534</u>
At 31 December 2019	<u>28,757</u>	<u>1,972</u>	<u>30,729</u>

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	63,544	1,039
Prepayments and accrued income	16,640	17,037
	<u>80,184</u>	<u>18,076</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	18,869	38,232
Other creditors	181,041	100,386
Accruals and deferred income	46,275	41,097
	<u>246,185</u>	<u>179,715</u>

Deferred Income

Deferred income at 1 January 2020	708
Resources deferred during the year	695
Amounts released from previous years	(708)
Deferred income at 31 December 2020	695

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020 £
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	
Education and training projects	34,743	-	-	34,743	-	(9,750)	24,993
AHP workforce supply work stream	-	19,950	(326)	19,624	-	(12,176)	7,448
AHP Support worker	-	-	-	-	20,000	-	20,000
Clinical Placement Expansion	-	-	-	-	88,746	-	88,746
	<u>34,743</u>	<u>19,950</u>	<u>(326)</u>	<u>54,367</u>	<u>108,746</u>	<u>(21,926)</u>	<u>141,186</u>

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

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

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	30,534	-	30,534	30,729	-	30,729
Current assets/ (liabilities)	102,130	141,187	243,317	65,627	54,367	119,994
	<u>132,664</u>	<u>141,187</u>	<u>273,851</u>	<u>96,356</u>	<u>54,367</u>	<u>150,723</u>

BRITISH & IRISH ORTHOPTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Related party transactions

Remuneration of key management personnel

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

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

Payments were made in respect of V Greenwood (Chair) for £48,267 (2019 - £35,538) and J Cartledge (Vice Chair) Nil (2019 - £22,411). Payments were also made in respect of J Dowdney £15,727 (2019 - £Nil), J Mehta - £1,169 (2019 - £21,495) and J Adeoye £8,892 (2019 - £Nil)

Fees were payable to one (2019 - two) Business Managers during the year as follows:

British Dietetic Association - Management services £65,127 (2019 - £41,895)

The combined remuneration of the key management personnel was:

	2020	2019
	£	£
Aggregate compensation	136,841	121,339

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

During the year, the charity collected fees of £114,774 (2019 - £113,616) from its members on behalf of the British Orthoptic Society Trade Union. At 31 December 2020, £181,041 (2019 - £97,336) was due to the British Orthoptic Trade Union.