Charity registration number 326905

Company registration number 01892427 (England and Wales)

BRITISH & IRISH ORTHOPTIC SOCIETY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Star House
Star Hill
Rochester
Kent
ME1 1UX

BRITISH & IRISH ORTHOPTIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

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

BRITISH & IRISH ORTHOPTIC SOCIETY

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TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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

Objectives and activities
Chair and Vice Chair Report

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

"The objects for which the Society is established are for the public benefit to advance education in orthoptics and cognate subjects and to encourage the study and improve the practice of orthoptics with a view to maintaining and raising standards in clinical and scientific orthoptics."

We have continued to represent the profession nationally holding seats on the Allied Health Professions Federation Board, the Clinical Council for Eye Health Commission, The UK Ophthalmology Alliance Board, and the Royal College of Ophthalmologists Paediatric Sub Committee. We have positively engaged with the Regulator (HCPC) and contributed to a number of workstreams. We are also an active stakeholder in the cross-sector Eye Care Workforce Dashboard, designed to inform future workforce planning.

We saw the successful completion of the NHS England commissioned BIOS Orthoptic Workforce Development Programme which was celebrated in June. The breadth of the work the commission allowed BIOS to achieve in such a short period of time was unprecedented and the outcomes of the thirteen projects will support and improve our profession for years to come across UK and Ireland. The success was testament to the excellent organisation of our project manager, Michelle Murray and countless hours of work from so many volunteers from within BIOS and the wider membership.

This year saw the inaugural BIOS Symposium held in June in Birmingham. This one-day event focussed on clinical practice and service innovation and improvement and was a great success with many excellent presentations and interactive discussions. It proved a positive addition to the BIOS calendar and is set to run on alternate years, in the years in-between our full two-day conferences which will maintain a focus on research.

The AGM also saw the appointment of our new trustee for Wales, Alma Saville. After the AGM, as part of our first annual awards event where we were able to celebrate success across our profession in so many areas, we honoured the following Orthoptists with BIOS awards for their dedication and service to BIOS in their voluntary roles:

Contributions to BIOS

- Kate Hon for sustained contribution to PDC and EPDC as English representative and Vice Chair
- Holly Kniazewycz for extended contribution to BIOS as the New Graduate Representative

Fellowship

- Fiona Rowe for her exceptional and sustained services to orthoptics and the continued development of our profession
- Lorraine North for her continued service to the development of our profession and as an officer of BIOS in multiple roles

Within the workforce programme we completed a report supporting the right for Orthoptists to prescribe spectacle correction within hospital eye services and this report has now been shared with the GOC and all other relevant bodies. We continue to galvanise support from across the sector to allow us to put forward the strongest case when parliament review the relevant legislation.

Our visibility leads have continued to do excellent work, and BIOS has been active across multiple media outlets including a BBC interview on Radio 5 live, podcasts and social media platforms. The ability to respond in good time to events and articles has increased the public and sector awareness of our profession and we have seen an increase in students considering orthoptics as their chosen profession.

BIOS has been supported throughout 2025 by the Trustees, Council, standing committee members, clinical advisory group leads and many other volunteers. We would like to thank them all for their continued time and support that they provide alongside their other roles within both clinical services and academia or research. Without every one BIOS would not be able to continue at its full potential.

Craig Murray – Chair BIOS

Helen Haggerty – Vice Chair BIOS

Review of activities
BIOS Trustees' Report

2025 was the second full year of our five-year strategy, launched at the 2023 Conference. In the Trustees' report, we highlight our achievements in 2025 against the four key themes from our strategic plan: to develop BIOS's operational resilience; to lead the development of the profession; to improve visibility, recruitment and retention; and to lead innovation within the profession.

Develop BIOS operational resilience

BIOS has continued to focus on ensuring the future of the Society through supporting and representing an involved and committed membership.

This work has helped our membership rise to over 1,500 members, with steady growth across all categories.

BIOS has expanded the current Programme Manager role to include Business Development to ensure operational resilience and work with the Chair and Vice Chair to ensure financial efficiencies around external contracts as well as additional income generation in the long-term.

BIOS Symposium and AGMs 2025

In June we held our first ever one day Symposium in Birmingham. This had a greater focus on clinical discussions and service improvement, although we included our popular student presentations session as well as our AGM. One of our highest ever attendances outside of our Conferences attended to hear 25 speakers across five sessions.

The evening before we held our first ever Annual Awards, recognising orthoptists and clinical assistants across eight categories, including rising stars, research, teaching, and the support workforce. This received extremely positive feedback via social media and our post-event survey. 2026 will see the event repeated with a full three course meal included.

The winners of our Service Improvement and Innovative Practice Award, the Upskilling Project Team at Bedfordshire Community Health Services, also received the National Advancing Healthcare Award for Orthoptists, presented at the AHA National Awards, further increasing the visibility or orthoptics.

This year, we combined our Symposium with the launch event for our NHS England-funded Orthoptic Workforce Programme. This was held the day before in the same venue, ensuring visibility for the incredible amount or work done across the 14 projects. We also took the opportunity to launch some of the outputs, including our Professional Development Framework and our new animation about patching.

Advice and support

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

Members in the UK also receive support from the BOS TU, providing representation and advice on work matters from local BOS TU reps and Society Officers and experts including grievance and disciplinary issues, and terms and conditions of employment.

Member Communications

The launch of a new website and Customer Relationship Management system (CRM) in October enabled us to greatly improve our member communications. The CRM allowed for more accurate synchronisation of our membership database with our mailing platform, also enabling members to set contact preferences via the website. We have also cleaned up our members forums, improving usability, and will be looking to further review and restructure these in 2026. The restructure of the content on our website has also enabled us to give our member-facing content more prominence, balancing the need to promote public-facing and careers information.

Our e-zine, Parallel Vision, has continued to increase it's reach, with an 8% increase in our open rate, already above the industry average. We also held a Town Hall meeting in November focused specifically on the benefits of membership. This has now been made into a video on our website to use to promote membership to non-members within the profession, particularly the large numbers of clinical assistants.

Lead the development of the profession

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

Setting standards

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

Our new website includes a dedicated *Professional and Clinical* section, and a Resource Library, enabling users to search by category, making it easier for members to locate key guidance and standards. Resources can also be bookmarked for easier access later.

Professional Development Framework

Our brand-new Professional Development Framework, launched in June, introduces a set of common principles – including domains, levels of practice, and spheres of influence – to help orthoptists map their current role, aspirations, and career pathway. It includes a self-assessment tool to help orthoptists to map their current skills and experience against the framework's structure. This will support members to develop their careers, helping further develop the workforce and supporting retention.

Advanced Clinical Practice

We continue to work to support the advance clinical practice (ACP) agenda within orthoptics, with extra work funded byWE the NHS England Workforce Programme. There is now an Advanced Clinical Practice CAG, which will act as a focus for ongoing work in this area.

Support Workforce

We have continued to expand our support for orthoptic clinical assistants. For managers we produced *A guide to effective Orthoptic Clinical Support Workforce planning* and an *Orthoptic Clinical Support Workforce Mapping Toolkit* to assist departments in the utilisation of this vital part of the workforce. We also hosted a series of online lunchtime lectures to provide CPD for clinical assistants.

Orthoptic Workforce Report

In 2025, NHS England commissioned a survey report to contribute to the continued planning for workforce development and feed into NHS strategic plans such as the 10-year plan and the Long-Term Workforce Plan. The final report presents the findings of our 2024 workforce surveys and provides a narrative to give a picture of the current orthoptic workforce in England.

Equality, Diversity & Inclusion (EDI)

We expanded the EDI information on our website, with dedicated pages for our diversity networks set up following our new strategy, courses and training material, and a specific section on supporting disabled learners. This forms a basis to support this key foundational piece of our work going forward.

Refraction

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

Enhanced clinical practice

2025 saw the development of the first *Orthoptic Enhanced Practice Model Curriculum*, launched in January 2026. The curriculum supports clinicians, educators, and employers in embedding enhanced-level practice within services and teams. This is a significant step forward in defining meaningful and structured career pathways for the orthoptic profession.

Preceptorship

We have carried out further work, funded as part of the Orthoptic Workforce Programme, to build on our preceptorship programme. In June we published the results of our scoping exercise, exploring the experiences of early-career orthoptists with the support currently offered. This included profession-specific recommendations to enhance the structured support and guidance for newly qualified orthoptists transitioning into professional practice, fostering confidence and competence in core orthoptic practice.

Improve visibility, recruitment & retention

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

Visibility

We have continued to work hard throughout 2025 to promote awareness or orthoptics and the valuable work done by orthoptists, as well as to make ourselves a hub for accessible information about eye care and orthoptic services.

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

- Our Facebook page, our oldest account, has had a surge in reach, with over 1400 followers by the end of the year and 311,000 impressions across the year, up an incredible 68%.

- Following the relaunch of our Instagram page, we have made a concerted effort to increase our reach, resulting in a 90% increase in impression in 2025 to over 204,000.
- Our reach on LinkedIn continues to grow, with a 33% increase in both our followers, over 2070, and impressions, over 157,000 in 2025.

Our two new seconded Visibility and Recruitment Leads have increased our capacity to raise the visibility of the profession among the general public and to prospective orthoptics students.

One particular highlight was the launch of a new "WePatch" campaign, to coincide with World Orthoptic Day in June, to raise awareness of occlusion therapy with patients and carers. This included supporting members through resources and guidance to host patching parties within their departments, tips and resources to support children occluding and a series of short guides to amblyopia, strabismus and wearing glasses.

We also launched a brand-new animation on patching, aimed at raising understanding and highlighting the importance of patching to young children. This has already had over 8,000 views across the website and social media.

We have also established partnerships with other organisations, sponsoring the Advancing Healthcare Awards in May, and becoming the official associate sponsor of 100% Ophthalmology, an event in London that brings together professionals from across eyecare.

Website

In October, we launched a new website, including refreshing the look and improving visibility. We also improved navigability and introduced a new search function to make it easy for users to find the information they require. The restructuring of content will also help in making member content more visible alongside a new searchable Resource Library.

We continue to work via social media, e-zines and work on improving our SEO or visibility on search engines, to improve awareness of our website, providing a hub for information on orthoptics in the UK and Ireland. We had almost 840,000 user engagements in 2025, with over 6,400 visitors each month.

Branding

As part of our work to improve the visibility of the Society, we worked alongside a graphic designer to develop a new brand. This included refreshing the logo, including developing alternative versions, and a wider brand identity with a new secondary colour palette and a series of graphical components. These have been demonstrated in a series of short guide leaflets for patients and have created a much more consistent brand identity across social media. We also created a series of idents to represent each of the CAGs and specialist areas within BIOS, allowing us to have recognisable branding on related events and publications.

Recruitment

2025 saw the confirmation of the launch of the first ever apprenticeship in orthoptics, due to launch in September 2026, hosted at the university of Sheffield. This is the culmination of a great deal of work. The next stage is to promote this route to departments and ensure the support is in place for them to deliver these successfully, with a survey of department readiness going out in November.

Our new Visibility and Recruitment Leads have helped to increase the level of careers promotion, supporting members to attend careers fairs and schools, producing new resources, and creating a new Orthoptic Champions network to better support this work. A particular highlight was our campaign around National Careers Week, which included the launch of a number of a new careers stories from current students and a new student video competition via Instagram.

In January we joined with NHS England to host an Orthoptic Insight Day, aimed at promoting orthoptics as an option for those looking to change careers, particularly from the armed forces. This was a valuable experience for attendees on the day, but the video of the event will be a valuable resource in our expanding careers section.

Our new website also includes an expanded careers section that not only covers how to get into orthoptics, but includes information of roles within the profession. Admissions to pre-registration programmes increased across the board last year (approx 30%), with a significant number of those entering their first year indicating that the visibility activity including the careers website was a reason for them choosing orthoptics.

In particular, we have launched a specific page encouraging orthoptists considering positions as academic educators. This follows the release of our report seeking to identify and address barriers to pursuing academic careers in orthoptics.

Representing the profession

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

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

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

In November, we responded to the NHS call for evidence on the 10 Year Workforce Plan, providing evidence of the importance of orthoptists in the shifts from hospital to community, analogue to digital, and the shift to a greater emphasis on prevention.

Child Vision Screening

Following on from our survey of vision screenings services in England last year, we were involved in a report on BBC Breakfast in June, and shared across the BBC, on the importance of these services. This featured our Chair Craig Murray and orthoptists at a hospital in Sheffield. As well as inclusion on the national media, the recording of this has been viewed over 8,000 times on Instagram alone, highlighting a real passion amongst our members and followers.

BIOS commissioned an empirical research project in 2025 which will run into 2026 to gather the evidence to support our campaign for mandating vision screening across the UK. BIOS appointed a research orthoptist to this post who is gathering new data as well as collating existing evidence which will produce a comprehensive report 2026-27.

Lead innovation within the profession

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

CPD and Networking

Our Clinical and non-Clinical Advisory Groups (CAGs and nCAGs) along with the Trustees have continued to host both virtual and face-to-face events, enabling more members to access CPD, both on the day and via the recordings provided for free to members. BIOS held 34 events in 2025, including study days, regional meetings and discussion events, with over 1070 places booked.

Some of the highlights were:

- The Paediatric Ophthalmology Winter webinar, which over 80 or our members attended, with presentations on Paediatric Cataract and Nystagmus Management.
- A series of online webinars in February to encourage conversation about how better to support new graduates, hosted as part of our preceptorship project.
- Our SEN Study Day in Liverpool, covering CVI and sign language, and including an update on the NHS England Special School Vision Services.
- The LOOP Annual Meeting in Birmingham in May, where over 50 Heads and lead orthoptists came together to discuss issues including the new orthoptic apprenticeship, recruitment, AI in healthcare, and electronic patient records.
- The series of lunchtime support workforce mini webinars, covering key areas of practice but also working towards establishing a network for our growing support workforce membership.

We continue to provide recordings of all of our online CPD free to access for all BIOS members, with a further 22 event recordings added to our CPD Library.

Orthoptic Education Fund (OEF)

The OEF provides mall grants to orthoptic professionals and students to support them with education and training. In 2025 we gave out £6,374 to nine members, increasingly to fund conference attendance and post-graduate modules.

Research

We continue to promote and support Orthoptists involved in research, to support their career development but also to advance British orthoptics nationally and internationally.

In 2025, we launched our fourth co-funded Small research Grant Award alongside Fight for Sight, to support a project serving as a stepping stone into a career in research.

We also invested in a new research secondment to gain better evidence to support the case for child vision screening services and demonstrate the impact where these services are lost.

British and Irish Orthoptics Journal (BIOJ)

BIOJ, the official journal of BIOS, has come to be recognised as an authoritative resource in areas related to clinical ocular motility, visual function, amblyopia, binocular vision and strabismus. It published 16 articles in 2024. Fully open-access, the BIOJ website received over 81,200 page views last year.

Financial review

The Society reports a net deficit of £58,868 for the year (2024 – net surplus of £138,779). Free reserves at 31 December 2025 were £444,309 (2024 - £69,878). Designated funds at 31 December 2025 were £3,850 (2024 - £Nil). Restricted funds at 31 December 2025 amounted to £537,601 (2024 - £974,748). During the year, total income was £677,435, comprised of income from grants, membership subscriptions and course income. Total expenditure was £731,029 which comprised of unrestricted spend of £479,384 and restricted spend of £251,645.

The charity is looking into further opportunities from 2026 to support the long term vision of a sustainable, thriving and visible profession dedicated to the improvement of the eye health of the population. Funding prospects are in place to increase capacity and reach for future projects. In particular, a meeting to discuss the strategy of the charity will be held in May 2026.

During the year, the Trustees undertook a review of the reserves held within the Trade Union fund. Historically, these reserves had accumulated over a number of years and were considered to be in excess of the level required to support the ongoing activities of the Trade Union.

Following consultation with Trade Union representatives and a detailed assessment of future strategic requirements, the Trustees agreed that a reserve level of £150,000 would be appropriate to support the planned development and delivery of the Trade Union strategy over the next five years. This level of reserves was considered sufficient to manage operational risks and provide financial stability in line with the Charity's objectives.

As a result of this review, the balance in excess of £150,000 was identified as no longer required for restricted Trade Union purposes. Accordingly, and in line with the Charity's reserves policy and the requirements of the Charities SORP (FRS 102), these funds were redesignated and transferred to unrestricted (free) reserves.

This transfer strengthens the Charity's overall free reserves position and provides additional financial flexibility to support future growth, strategic investment, and the development of core charitable activities. The Trustees will continue to monitor reserve levels regularly to ensure they remain appropriate to the Charity's needs and risk profile.

Going concern

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

Reserves policy

The Trustees have considered the level of activity within the charity and believe a level of free reserves of £235,000 is sufficient to support the ongoing operation of the society in the foreseeable future. At 31 December 2025, the Society has free reserves of £444,309 (2024 - £69,878). The free reserves were increased following discussions around the reserve balance required for trade union funds, it was agreed by the trustees that the level of reserves for trade union funds was too high and a portion could be move to the free reserves to help support future growth of the charity.

Structure, governance and management

Constitution

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

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

Method of appointment or election of Trustees

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

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

BIOS Council and Committee Officers/members - These appointments and roles were applicable in all or part of 2025:

BIOS Honorary Officers and trustees

Craig Murray - Chair
Helen Haggerty - Vice Chair

BIOS Trustees

Midlands & East – Vacant
Northern - Deborah Podmore
Southern - Liz Tomlin
Northern Ireland - Matthew Groogan
Republic of Ireland - Claire McEntee
Wales - Vacant (Jan-June 2025); Alma Saville (Jun-Dec 2025)
Scotland - Jennifer Skillen
Leads of Orthoptic Profession Chair: Julie Dowdney

BOS TU Executive Board
General Secretary: Sam Aitkenhead
President: Deborah Podmore
Wales: Vacant
Northern Ireland: Vacant
Scotland: Vacant
England: Chloe Lafferty, Roshni Pancholi and Karen Knowles
Early Careers: Eden Nabiyou

BIOS Council members (non-voting)
Editor of Journal: Gemma Arblaster
IOA Representative: Jignasa Mehta
OCE Representative: Nadia Northway
Research Director: Kerry Hanna
Education and Professional Development Committee Chair: Craig Murray & Julie Dowdney (Interim)
New Graduate Representative: Madeleine Ellis
Public Health Lead: Fiona Bush
EDI Lead: Marian Owoniyi
BOSTU (General Secretary): Sam Aitkenhead

Policies adopted for the induction and training of Trustees
New trustees receive induction from the chair and vice chair and a copy of the Governance and Procedures Handbook, which become effective from the start of the 2019 membership year.

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

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

Statement of trustee's responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

CMurray

CMurray (Sep 11, 2026 10:07:16 GMT+1)

Craig Murray

Trustee

Dated: 11/09/2026

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 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

Sally Meah, FCCA
On behalf of TC Group
Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated: .....

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	**2**	-	3,850	144,333	148,183	-	268,750	268,750
Charitable activities	**3**	360,641	-	149,101	509,742	364,948	139,202	504,150
Investments	**4**	9,530	-	-	9,530	11,280	-	11,280
Other income	**5**	9,980	-	-	9,980	336	-	336
Total income		380,151	3,850	293,434	677,435	376,564	407,952	784,516
Expenditure on:								
Charitable activities	**6**	479,384	-	251,645	731,029	408,032	250,800	658,832
Total expenditure		479,384	-	251,645	731,029	408,032	250,800	658,832
Net gains/(losses) on investments		(5,274)	-	-	(5,274)	13,095	-	13,095
Net income/(expenditure)		(104,507)	3,850	41,789	(58,868)	(18,373)	157,152	138,779
Transfers between funds		478,938	-	(478,938)	-	-	-	-
Net movement in funds		374,431	3,850	(437,149)	(58,868)	(18,373)	157,152	138,779

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:								
Fund balances at 1 January 2025		69,878	-	974,750	1,044,628	88,251	817,598	905,849
Fund balances at 31 December 2025		444,309	3,850	537,601	985,760	69,878	974,750	1,044,628

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

During the year £478,938 was transferred from restricted funds to unrestricted funds in accordance with the Charity's reserves policy.

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		7,695		15,796
Investments	**12**		265,242		270,516
			272,937		286,312
Current assets					
Debtors	**13**	31,826		26,138	
Cash at bank and in hand		754,681		834,809	
		786,507		860,947	
Creditors: amounts falling due within one year	**14**	(73,684)		(102,631)	
Net current assets			712,823		758,316
Total assets less current liabilities			985,760		1,044,628
Net assets excluding pension liability			985,760		1,044,628
The funds of the charity					
Designated funds	**15**		3,850		-
Restricted funds	**16**		537,601		974,750
Unrestricted funds			444,309		69,878
			985,760		1,044,628

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2025

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 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 11/09/2026

CMurray
CMurray (Sep 11, 2026 10:07:16 GMT+1)
.....

Craig Murray
Trustee

Company registration number 01892427 (England and Wales)

BRITISH & IRISH ORTHOPTIC SOCIETY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**20**		(92,104)		150,123
Investing activities					
Purchase of tangible fixed assets		-		(4,868)	
Investment income received		9,530		11,280	
Net cash generated from investing activities			9,530		6,412
Financing activities					
Repayment of borrowings		2,446		-	
Net cash generated from/(used in) financing activities			2,446		-
Net (decrease)/increase in cash and cash equivalents			(80,128)		156,535
Cash and cash equivalents at beginning of year			834,809		678,274
Cash and cash equivalents at end of year			754,681		834,809

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 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.
Restricted funds are released to unrestricted funds where there is no longer any restriction on their use.

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.

1 Accounting policies **(Continued)**

Grants which are not subject to performance-related conditions are recognised in full in the statement of financial activities when receivable. Grant income is classified as either restricted or unrestricted depending on the terms imposed by the donor.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. The cost of raising funds comprise investment management costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% straight line
Office Equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

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

1.8 Financial instruments

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

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

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Income from donations and legacies

	Designated funds	Restricted funds	Total	Designated funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	3,850	-	3,850	-	-	-
Grants	-	144,333	144,333	-	268,750	268,750
	3,850	144,333	148,183	-	268,750	268,750

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Member's subscriptions	334,343	149,101	483,444	323,830	139,202	463,032
Course income	26,298	-	26,298	41,118	-	41,118
	360,641	149,101	509,742	364,948	139,202	504,150

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investments	9,530	11,280

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Advertising income	900	300
Sundry income	9,080	36
	9,980	336

6 Charitable activities

	Activities	Restricted funds	Total 2025	Total restated 2024
	2025	2025		
	£	£	£	£
Staff costs	144,970	56,084	201,054	125,356
Secondment costs	93,355	49,487	142,842	104,713
Courses and conferences	26,184	1,089	27,273	55,663
Training costs	-	-	-	54
Journal	13,235	-	13,235	19,198
Contribution to awards	7,499	7,682	15,181	5,047
Bad debt provision	(838)	-	(838)	521
Travel and subsistence	-	15,015	15,015	12,054
Professional Fees	-	6,278	6,278	110
Affiliation fees	-	7,145	7,145	9,588
Bank charges	-	36	36	36
Audit	-	756	756	672
Telephone and postage	-	252	252	2,264
Computer costs	-	15,867	15,867	39,157
Advertising and marketing	-	14,574	14,574	4,675
Other consulting	-	77,380	77,380	70,481
	284,405	251,645	536,050	449,589
Share of support costs (see note 7)	122,484	-	122,484	177,067
Share of governance costs (see note 7)	72,495	-	72,495	32,176
	479,384	251,645	731,029	658,832
Analysis by fund				
Unrestricted funds	479,384	-	479,384	408,032
Restricted funds	-	251,645	251,645	250,800
	479,384	251,645	731,029	658,832
For the year ended 31 December 2024				
Unrestricted funds	408,032	-		408,032
Restricted funds	-	250,800		250,800
	408,032	250,800		658,832

6 Charitable activities **(Continued)**

7 Support costs allocated to activities

	Charitable activities 2025 £	Total restated 2024 £
Depreciation	8,101	9,046
Office Costs	90	601
Insurance	48,234	48,098
Telephone and postage	1,031	1,014
Bank charges	5,601	5,513
Professional fees	17,185	43,276
Computer costs	26,779	23,173
Training costs	265	-
Advertising and marketing	1,948	10,346
Other consulting	13,550	-
Governance	72,195	68,176
	194,979	209,243

Governance costs comprise:	2025 £	2024 £
Accountancy	51,049	46,808
AGM, comittee and officer's expenses	21,146	21,368
	72,195	68,176

Independent examiner's remuneration - £1,550 (2024 - £1,485)
Independent examiner's remuneration - accountancy - £2,140 (2024 - £2,055)

8 Trustees

The trustees (or any persons connected with them) received remuneration or benefits from the charity during the year as detailed in the Related Party Note 16 totalling £74,580 (2024 - £109,278).

During the year, 3 Trustees received £1,492 reimbursement of expenses (2024 - £6,355 to 4 Trustees).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	3

Employment costs	2025 £	2024 £
Wages and salaries	201,054	125,356

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

10 Taxation

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

11 Tangible fixed assets

	Website £	Office Equipment £	Total £
Cost			
At 1 January 2025	67,419	7,256	74,675
At 31 December 2025	67,419	7,256	74,675
Depreciation and impairment			
At 1 January 2025	55,351	3,528	58,879
Depreciation charged in the year	6,267	1,834	8,101
At 31 December 2025	61,618	5,362	66,980
Carrying amount			
At 31 December 2025	5,801	1,894	7,695
At 31 December 2024	12,068	3,728	15,796

12 Fixed asset investments

	Listed securities £
Cost or valuation	
At 1 January 2025	270,516
Valuation changes	(5,274)
At 31 December 2025	265,242
Carrying amount	
At 31 December 2025	265,242
At 31 December 2024	270,516

All the fixed asset investments are held in the UK.

13 Debtors

Amounts falling due within one year:	**2025 £**	**2024 £**
Trade debtors	952	669
Other debtors	117	-
Prepayments and accrued income	30,757	25,469
	31,826	26,138

14 Creditors: amounts falling due within one year

	2025 £	**2024 £**
Borrowings	2,446	-
Other taxation and social security	4,542	-
Trade creditors	1,251	12,375
Other creditors	-	3,070
Accruals and deferred income	65,445	87,186
	73,684	102,631

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

Deferred Income	**£**	**£**
Deferred income at 1 January 2025	18,298	7,050
Resources deferred during the year	26,334	18,298
Amounts released from previous years	(18,298)	(7,050)
Deferred income at 31 December 2025	**26,334**	**18,298**

15 Designated fund

The designated funds of the charity represent amounts that have been set aside by the trustees from unrestricted funds for specific future purposes in accordance with the charity's objectives.

	At 1 January 2025	**Incoming resources**	**At 31 December 2025**
	£	**£**	**£**
General funds	-	3,850	3,850

16 Restricted funds

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

	Movement in funds				Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£	£	£	£
AHP support worker	9,412	-	-	9,412	-	(6,242)	-	3,170
Clinical placement expansion	18,170	-	(101)	18,069	-	-	-	18,069
OBF Education Fund	355,770	-	(3,847)	351,923	5,000	(7,759)	-	349,164
Apprenticeships	790	-	-	790	-	(790)	-	-
NHSE Grant	-	268,750	(203,193)	65,557	139,333	(187,694)	-	17,195
Trade Union	433,456	139,202	(43,661)	528,997	149,101	(49,161)	(478,938)	150,000
	817,598	407,952	(250,802)	974,750	293,434	(251,645)	(478,938)	537,601

16 Restricted funds **(Continued)**

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

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

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

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

NHSE Grant: to enhance and educate the profession.

Trade Union: to be used for the operation of The Trade Union.
During the year, the Trustees undertook a review of the reserves held within the Trade Union fund. Historically, these reserves had accumulated over a number of years and were considered to be in excess of the level required to support the ongoing activities of the Trade Union.

Following consultation with Trade Union representatives and a detailed assessment of future strategic requirements, the Trustees agreed that a reserve level of £150,000 would be appropriate to support the planned development and delivery of the Trade Union strategy over the next five years. This level of reserves was considered sufficient to manage operational risks and provide financial stability in line with the Charity's objectives.

As a result of this review, the balance in excess of £150,000 was identified as no longer required for restricted Trade Union purposes. Accordingly, and in line with the Charity's reserves policy and the requirements of the Charities SORP (FRS 102), these funds were redesignated and transferred to unrestricted (free) reserves.

This transfer strengthens the Charity's overall free reserves position and provides additional financial flexibility to support future growth, strategic investment, and the development of core charitable activities. The Trustees will continue to monitor reserve levels regularly to ensure they remain appropriate to the Charity's needs and risk profile.

17 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	69,878	380,151	(479,384)	478,938	(5,274)	444,309

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	88,251	376,564	(408,032)	-	13,095	69,878

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	7,695	-	-	7,695
Investments	-	-	265,242	265,242
Current assets/(liabilities)	436,614	3,850	272,359	712,823
	444,309	3,850	537,601	985,760

18 Analysis of net assets between funds **(Continued)**

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	15,796	-	-	15,796
Investments	-	-	270,516	270,516
Current assets/(liabilities)	54,082	-	704,234	758,316
	69,878	-	974,750	1,044,628

19 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 J Dowdney (Vice Chair) £Nil (2024 - £10,602), C Murray (Chair) £28,408 (2024 - £28,408), D Podmore £6,457 (2024 - £5,916), H Haggerty £40,148 (2024 - £17,835). Payments were also made to four (2024 - four) other Consultants, trustees or council members as follows: £64,955 (2024 - £46,517).

Fees were payable to one (2024 - one) Business Manager during the year as follows:

British Dietetic Association - Management services £10,208 (2024 - £22,216)

The combined remuneration of the key management personnel was:

	2025	2024
	£	£
Aggregate compensation	84,788	131,494

During the year, the charity collected fees of £149,101 (2024 - £139,202) from its members on behalf of the British Orthoptic Society Trade Union.

20 Cash generated from operations

	2025	2024
	£	£
(Deficit)/surpus for the year	(58,868)	138,779
Adjustments for:		
Investment income recognised in statement of financial activities	(9,530)	(11,280)
Fair value gains and losses on investments	5,274	(13,095)
Depreciation and impairment of tangible fixed assets	8,101	9,046
Movements in working capital:		
(Increase) in debtors	(5,688)	(336)
(Decrease)/increase in creditors	(31,393)	27,009
Cash (absorbed by)/generated from operations	(92,104)	150,123

21 Analysis of changes in net funds

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	834,809	(80,128)	754,681
Loans falling due within one year	-	(2,446)	(2,446)
	834,809	(82,574)	752,235

TC Group
Star House
Star Hill
Rochester
Kent
ME1 1UX

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with the charity's financial statements for the year ended 31 December 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 10 July 2025, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP), for being satisfied that they give a true and fair view and for making accurate representations to you.

2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

4. The financial statements are free of material misstatements, including omissions.

Internal control and fraud

5. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

6. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

7. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

12. The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees' other than those disclosed in the financial statements.

Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

CMurray

CMurray (Sep 11, 2026 10:07:16 GMT+1)

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Signed on behalf of the board of trustees

British and Irish Orthoptic Society

Date 11/09/2026