



abdo

Annual report and accounts 2017





ABDO membership benefits and services 2018
A guide for ABDO members

Association of British Dispensing Opticians

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Section 2. Membership benefits and services

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Membership benefits:

For the current range of ABDO membership benefits and services refer to the 2018 guide for ABDO members or visit www.abdo.org.uk.



2017 annual report of the ABDO Board of Management

The Association

2017 was another exciting and successful year for ABDO and the profession. The year started with the formation of ABDO's new National Clinical Committee. In addition our new Regional Structure came into effect. During the year both these changes proved very effective and reaffirmed the need as set out in the restructuring proposal set out in 2016.

At the beginning of the year work began on developing a Minor Eye Condition Scheme (MECS) accreditation programme for CLO's in England.

A major development was the GOC embarking on a strategic Education Review. ABDO made a comprehensive submission and looks forward to arguing the case for an increased scope of practice for appropriately qualified dispensing opticians.

ABDO had a significant presence at both 100% Optical and Optrafair. Our CET was fully subscribed and we provide a significant venue for ABDO members to meet with members of the Board and senior staff.

The Association held its first national student revision day which was held simultaneously with a training event for the new regional teams.

A decision was made to invest in a new National Resource Centre to accommodate a wide range of ABDO activities ranging from examinations, CET events, specialist training for MECS accreditation, and more general ABDO events. The centre would also be made available for external hire.

Following the summer examination season it was pleasing to note that the number of fully qualified members of ABDO passed the 6000 mark for the first time. At the same time the total number of students enrolled at the ABDO College passed 700 for the first time, pointing to further growth in the profession in the years ahead. In the autumn a new degree programme for existing FBDO holders was launched in conjunction with Canterbury Christ Church University.

The Board announced the appointment of Barry Duncan as Deputy Chief Executive of ABDO with effect from 1 January 2018.





2017 annual report of the ABDO Board of Management

Special awards

Life Membership was awarded to Jennifer Brower and John Pugh.

The Hamblin Memorial Prize for 2016 was awarded to Angela McNamee.

Medals of Excellence were awarded to Richard Campbell, Roger Pope and Gillian Smith.

Ben Brewer was awarded the *Dispensing Optics* prize for the best contribution from an ABDO member in 2016 for his article 'Lack of IT skills a risk'.

ABDO Board

The Board continued to promote the eyecare sector to government and politicians, and to the general public. Priorities remained the protection and furtherance of regulated functions.

Saima Begum joined the board of directors in September 2017 and Jo Holmes was duly re-elected to serve for another three years.

The Board are grateful to all members for their continued support and look forward to working towards enhancing the profession in the year ahead.

Board members 2017

- Mrs Fiona Anderson
President
- Saima Begum
Appointed 19 September 2017
- Mr Peter Black
(Advisor to the board)
- Mr Keith Cavaye
- Mrs Geri Dynan
- Mr Kevin Gutsell
- Mrs Jo Holmes
Re-elected 19 September 2017
- Mr Clive Marchant
Vice President
- Mr Kevin Milsom
- Mr Daryl Newsome

Finance

During the year under review total income recorded growth 8.67% compared to the previous year mainly due to increased examination income. The surplus for 2017 was £153,173. Administrative expenses increased by 5.3% due to additional activities. The Association continue to enhance the fixed assets base by investing £169,800 in 2017.

Marketing and Communications

ABDO CET event programmes

Brochures were produced by the ABDO communications department to provide ABDO members with the planned programme of interactive CET events at locations throughout the UK. The programmes were distributed with the January and July 2017 issues of *Dispensing Optics*.

ENewsletter

During 2016 a total of 21 ABDO eNewsletters were produced, and quarterly membership benefits eNewsletters were also distributed.

EyecareFAQ

ABDO's EyecareFAQ campaign continued throughout 2017 with the addition of monthly topics and new infographics. The campaign aims to: help people learn about looking after their eyes; increase recognition of the value of the role of the registered dispensing optician; and provide members with content for practice social media channels. A total reach of 9,991,577 people has been achieved across all channels since the campaign launched in 2014.

EyecareFAQ can be found at:

- Facebook: www.facebook.com/eyecarefaq
- Twitter: www.twitter.com/eyecarefaq
- G+: plus.google.com/+eyecarefaq
- Pinterest: www.pinterest.com/eyecarefaq
- Instagram: <https://www.instagram.com/eyecarefaq/>
- ABDO website: <http://www.abdo.org.uk/information-for-the-public/eyecare-faq/>

View from ABDO

The Association has provided Optician magazine with monthly 'View from ABDO' articles.

ABDO at 100% Optical

ABDO participated at 100% Optical at London ExCel. The 'ABDO Arms', a specially designated café area, proved popular and enabled ABDO board members and staff to engage with ABDO members and other professionals from across the optical sector. The Association also provided CET workshops at the show enabling members to gain interactive CET points from ABDO.



ABDO at Optrafair

ABDO participated at Optrafair at Birmingham NEC, providing CET at the specially designed 'ABDO CET Theatre', thereby offering members an opportunity to gain interactive CET points while attending the show.

Annual report

In May ABDO published its 2016 annual report and accounts, this was made available to ABDO members as a downloadable PDF via the ABDO website and eNewsletter; a hard copy version was available upon request.

Low Vision survey

ABDO commissioned media agency, the Relations Group, to interview around 2,000 people about their understanding of low vision. The survey revealed that 90% of people over the age of 40 are not aware of all of the help available for people with low vision and 87% have not thought how to make adjustments to make it easier to stay independent if they start to suffer from sight loss. The survey formed the basis of a press release and ABDO's third annual EyecareFAQ Radio Day.

EyecareFAQ radio day

On Friday 15 September ABDO media representatives highlighted the role of the dispensing optician, promoting messages such as, 'Association of British Dispensing Opticians members provide professional eye care throughout the UK to prevent the potential loss of sight' and 'eye tests are readily available to everyone in the UK near their home'. The campaign secured 57 items of

coverage throughout the UK with particular interest coming from the south west. A weekly audience reach of 7.3 million, with 3 hours and 16 minutes of coverage, was achieved.

Business support hub

The Association has developed a new section for the website, offering members focussed business advice from experts along with a number of discounts.

Social media

The Association has continued to develop its outreach to members via social media, with steady growth in followers on Facebook and Twitter. The social media channels have been used to provide a rapid response to eyecare issues in the news. Our reach across all accounts for the year was 2,983,718.

ABDO Regional accounts were set up to tie in with the new regional structure. Between them they have had a Facebook reach of 130,688 and a Twitter reach of 197,130.

Other publications

A number of other publications were distributed with *Dispensing Optics* magazine including the Role You Can Play leaflet in January 2017, the Dispensing to Children leaflet June 2017 and a 2018 Media Information Kit in November 2017.

Membership Services

The year saw an increase in full membership numbers and this continues to show the demand for dispensing opticians in full time employment and training in the UK, it is also indicative of the respect in which the profession is held. With the introduction of MECS by the National Clinical Committee our insurance policies for CLOs have been amended to include various functions related with this which should benefit the members greatly.

	2012	2013	2014	2015	2016	2017
Full Members <i>(inc. Reduced full)</i>	5639	5732	5862	5866	5974	6073
UK Students	1613	1379	1417	1607	1728	1722
Associate Members	543	548	494	474	474	420
Overseas Members	693	819	543	595	445	519
Others	293	296	308	332	332	362
Total (all categories)	8781	8774	8624	8874	8953	9096

Our members continue to receive a wide range of services and benefits in return for subscription fees and the range of membership benefits to include life time benefits which were very successful offering new benefits during the year.

We will as always work hard to ensure that the best advice and support is constantly available to all ABDO members and also those members who own practices.



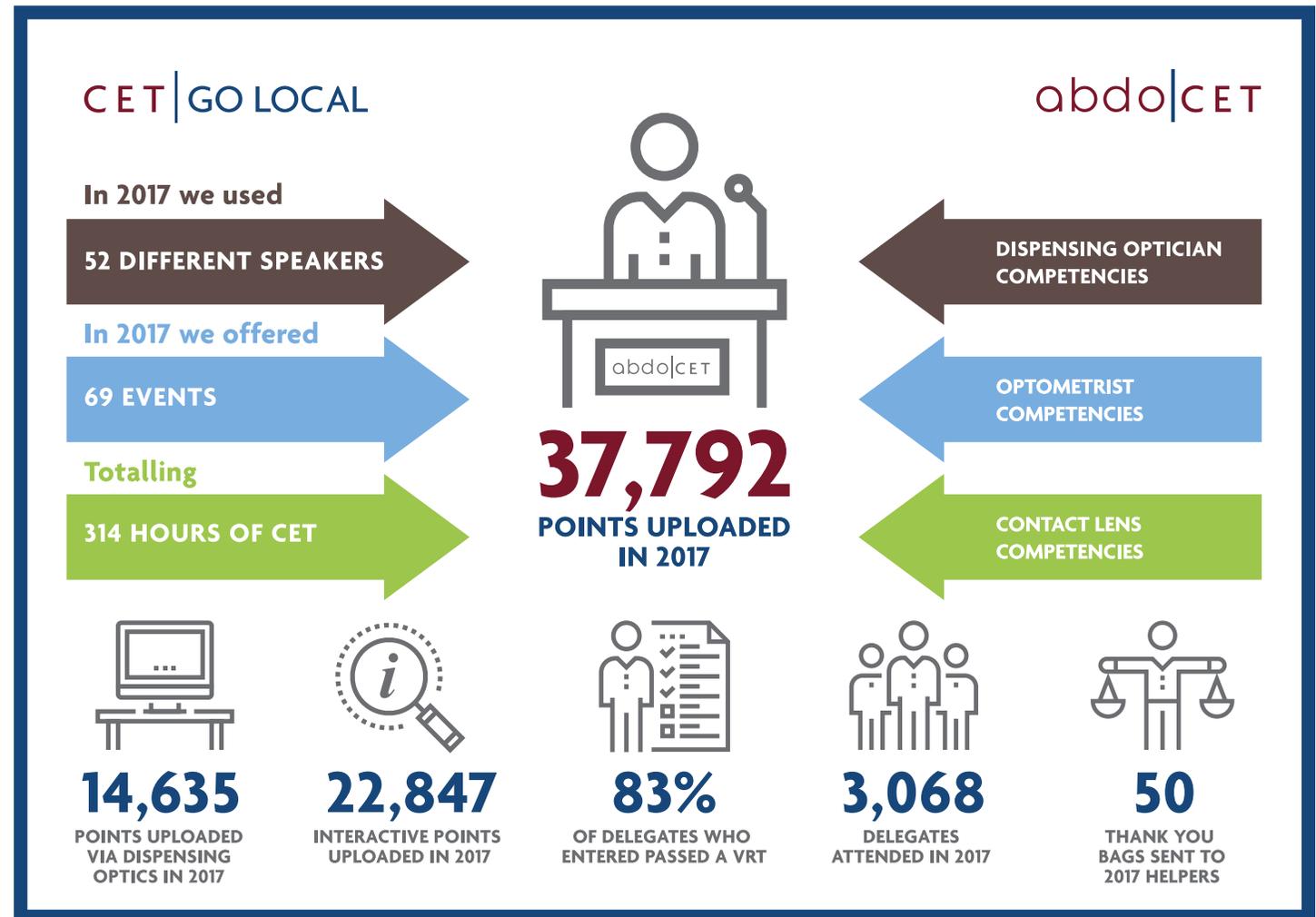
2017 annual report of the ABDO Board of Management

Continuing Education and Training (CET)

2017 was the second year of the GOC's CET period, and the first year of the ABDO Regional structure. The department continued to provide CET in a range of modalities across the UK. In Scotland, we were delighted to have our contract to provide CET for our Scots members and other healthcare personnel renewed by NHS Education for Scotland (NES). The infographic shows a summary of our activities in 2017. Low vision and paediatric dispensing were highlighted in our CET provision, steered by ABDO's National Clinical Committee and, most importantly, feedback from members attending events. In September ABDO CET was selected from GOC CET Providers to contribute to the newly-formed GOC CET Reference Group to ensure representation for dispensing opticians in the planning of the future CPD scheme, as the emphasis changes, post-registration, to professional development.

ABDO GoLocal launched in March, which trialled a Sunday morning session in Sudbury, Suffolk which was well attended. ABDO CET supported more ABDO members in arranging small GoLocal events in Newmarket, Ruislip, Canterbury and Lydney.

Our sponsors were enthusiastic in their support for our events, contributing to our CET day and evening programmes and enlivening our events with their presence. With still no government CET funding for dispensing opticians their sponsorship is vital and we are very grateful.





Policy and Development

During 2017, activity was once again considerable with tangible progress being made in many key areas.

The introduction of the Regional Structure has proven to be very successful albeit there is much work to do with further strategic planning and objectives required in order to progress at the anticipated rate. In May, combined with the student revision day, the first regional meeting was held. It proved to be very successful as a bonding exercise for all regional leads, sub regional leads along with ABDO staff and allowed us to cement our plans for the year ahead. Additionally it ensured we further increased numbers of ABDO members involved in activity, notably for London and the South.

The National Clinical Committee (NCC) is making good progress and responding to matters arising extremely quickly and effectively. There has been a collective approach with those involved offering a fresh, structured approach to move the Association forward in terms of professional activity. In terms of progress to date there has been considerable movement on many matters including MECS for CLOs, Low Vision, Paediatric Eyecare, CET and expansion of ABDO PII.

Having worked closely with colleagues from WOPEC and LOCSU along with an experienced ABDO working group, participation in MECS and GRM modules via WOPEC platform commenced in November. There was considerable interest from CLOs with over 100 members receiving codes to commence work. During the course of 2018, ABDO

extended services days will be held along with OSCE days towards the end of the summer. The Regional Leads have now considered the need to engage politically regarding inclusion in any new extended services contracts and will make every effort to ensure contract variations can occur for existing service provision. It is clear that this will take time and will present significant challenges moving forward.

ABDO continued to engage with devolved governments via organisations including Optometry Scotland, Optometry Wales and Optometry Northern Ireland and participated in various meetings with NHS England and the OFNC.

Professional Relations and International Development

China

ABDO continued developing relations and working on initiatives in China. In July Elaine Grisdale secured another ABDO session at Vision China which took place in Hangzhou. She led a team of four which included Peter Black, Andrew Stokes and Julian Wiles. The team were once again honoured to be guests of Vision China. The programme, put together in consultation with ABDO's Chinese partners at Wenzhou Medical University (WMU), included presentations looking at the future of dispensing in a digital age, commercialism and professionalism, ways of improving business and prescription analysis. As well as lecturing, Elaine also gave the introductory presentation in Chinese which again pleased the audience and further reinforced ABDO's intent to develop relationships. The ABDO session went very well and all the speakers were well received.

The first summer school for Wenzhou students took place for two weeks in Godmersham. 16 students chosen from over 40 and one chaperone came over to be exposed to quality optical training, how the optical profession in the UK works and British culture. The initiative was a great success and will be repeated in 2018.

After much intensive discussion in China and the UK, and meetings to properly understand the needs of potential partners, plans are now being developed to further expand the reach of ABDO in this important market.

On the back of the Chinese summer school, Elaine organised the first Chinese Rising Star two day programme in London (in collaboration with Wenzhou Medical University). The Rising Star project not only gave us relations with other Chinese opinion leaders other than those associated with WMU but it also gave us the chance to highlight our leadership in this sphere of activity with other UK stakeholders.

New Zealand and Australia

Elaine Grisdale represented ABDO at the Optical Distributors and Manufacturers Association (ODMA) in Sydney. This followed a meeting with the Victoria ADOA where she had the chance to present to their members at the beginning of July. She also represented ABDO at the Association of Dispensing Opticians of New Zealand (ADONZ) meeting in Christchurch with ABDO President Fiona Anderson, in October where she spoke about The Future of Dispensing during the conference.



2017 annual report of the ABDO Board of Management

International Opticians Association

Having been asked in 2016 to take the role of Director of Development for the IOA following the congress in Auckland, Elaine set about moving the organisation forward with great enthusiasm. Increasing the awareness, look, raison d'être and funding of the IOA were key. A new logo and website were commissioned, sponsorship was sought and action was taken to raise the profile of the organisation across the globe.

Canada

Elaine Grisdale attended Vision Canada in Calgary in November where she spoke about the Future of Dispensing. During this visit she again liaised with the people who run the Opticians Association of Canada (OAC).

Club Inter-Optiques

ABDO maintains regular contact with the Club Inter-Optiques, the forum for optical deciders in France. Progress was made in developing a strategy to put forward a proposal for a separate optics section within ECOO to discuss topics relevant to optical matters. After some interesting debate at the ECOO General Assembly in October, the green light was given to resubmit a proposal at the meeting in Pula in 2018 for an optics sub-committee.

European Academy for Optometry and Optics (EAOO)

Elaine Grisdale continues as a co-opted Trustee on to the Board of Trustees of the EAOO where she represents opticianry. She was the keynote speaker in May 2017 at the EAOO conference in Barcelona.

She spoke at a number of other events during the year both in the UK and overseas. She notably spoke at the Hoya Faculty in Budapest and further developed relations with them for future projects. She also stepped up relations with Essilor's Points de Vue magazine and was interviewed by them about Raising Standards in Optics. This went out to over 100 countries and was published in German, French, English and Spanish.

She continues to work alongside Silmo with the aim of promoting ABDO overseas and was again invited by Silmo's President to join the judging panel for the Silmo d'Or trophy in the lens category. She continues to represent ABDO on the Silmo Academy scientific committee.

Dispensing Optics

Dispensing Optics was published 12 times during 2017, with each issue carrying a CET article, business features, conference and meeting reports and previews, product spotlights, and profession and industry news.

Previews and reports of all the major optical shows and conferences at home and abroad, including Silmo, Mido and Opti, were included. The journal was on show at both Optrafair and 100% Optical. New regular series launched during the year included: CLO Corner, Words from the Workshop, Topical Eye Therapy, and Business Tips. First-time advertisers in 2017 were Continental Eyewear and Xeyex.

The average monthly circulation of *Dispensing Optics* in 2017 was 9,437 copies





Education

Examinations

In 2017, 299 students gained the level 6 Diploma in Ophthalmic Dispensing (FBDO) and 37 students gained the level 6 Contact Lens Certificate (FBDO CL).

Five students overseas and forty students in Malaysia attained the FBDO OS Dispensing qualification.

Demand for the ABDO examination continues to develop overseas, with practical dispensing examinations held twice a year in Kuala Lumpur, Malaysia, at the Axismatics Professional Institute; in addition theory and practical exams were held in India.

In 2017, over 100 students sat the Diploma in Ophthalmic Dispensing Examinations linked to Axismatics Professional Institute in Kuala Lumpur, Malaysia.

Throughout the year, visits continued to supervisors practices; linked to trainees undertaking their Pre-Qualification Portfolio and also in preparation for their Contact Lens Practical Examination.

Appreciation

ABDO would like to record its thanks to all the examiners and practice visitors for all their continued support to the Association.

Congratulations go to the students listed here who attained examination prizes in 2017.

Awarding of prizes

The Essilor Prize

Awarded to the highest mark in the combined PQE Examination:
Blair Staff

The Stepper Prize

Awarded for the highest mark in the Preliminary Qualifying Practical Examination:
Paula Nicholson

J W Grieve Prize

Awarded for the best highest mark in section C of the Final Qualifying Practical Examination:
Nicola Williams

The Tony Griffiths Prize for Excellence

Awarded for the highest mark in section B of the Final Qualifying Practical Examination:
Nicole Coburn

The Rodenstock Prize

Awarded for the highest mark in Section D of the Final Qualifying Practical Examination:
Anna Wheatley

Federation of Ophthalmic and Dispensing Opticians' Prize

Awarded to the top day release course student:
Rachel Millbank

The Worshipful Company of Spectacle Makers Prize

Awarded for the highest mark in the Final Qualifying Practical Examination:
Hollie McIntyre

The Association of Optometrists Prize

Awarded for the highest mark in section A of the Final Qualifying Practical Examination:
Alexander Howe

The MAPO Malaysian Examination Prize

Awarded for the highest international student mark in the Final Qualifying Examination:
Sophia Bong Sin Jee

The British Contact Lens Association Prize

Awarded for the highest mark in the Theory Examination, for the Certificate in Contact Lens Examination:
Claudio Tarantino

The Alcon Prize for Excellence

Awarded for the highest mark in the Contact Lens Certificate practical Examination:
Iain Johnson

The Association of Contact Lens Manufacturers Prize

Awarded for the highest mark in Sections 2, 3 & 4 of the Contact Lens Certificate practical Examination:
Lauren Blackadder

The Bailey Prize

Awarded for the highest full pass, at the first attempt, in combined theory and practical Examinations in Contact Lens Practice:
Iain Johnson

The Contamac Prize

Awarded to the best student on the Contact Lens Distance Learning Course:
Jillian Flaherty

The Sue Southgate Prize

Awarded for the highest mark in section E of the Final Qualifying Examination:
Tanja White

The National Eyecare Group Optinet Prize

Awarded for the best presented Pre-Qualification Portfolio in the Final Qualifying Examination:
Caroline Hopley

The FMO Derek McLaren Memorial Prize

Awarded for the highest UK student mark in the Final Qualifying Examination:
Anna Wheatley

The Carl Zeiss Vision Prize

Awarded for the best student on the distance learning course:
Katie Lennon





2017 annual report of the ABDO Board of Management

Eye Health UK

ABDO's support for Eye Health UK (formerly known as the Eyecare Trust) plays a vital role in funding the charity's work. Over the last 12 months this support helped it manage a varied programme of public health promotions tackling topics such as Minor Eye Condition Services; the link between smoking and sight loss; vision and driving; and lens coatings.

These campaigns generated press coverage across the national and local media helping to educate the public about the importance of regular eye tests and advising people how to maximise their vision and keep their eyes healthy.

The charity also ran National Eye Health Week (NEHW). The Week has gone from strength to strength over recent years and in 2017 it reached more people than ever before with a mix of novel initiatives. These included supporter resource packs; an animated infomercial (in partnership with the NHS); the publication of Vista magazine; participation by pharmacists as part of their community pharmacy contract and a postmark on all stamped mail delivered in

the UK between 21 - 23 September. A collaboration with RNIB and Channel 4 saw a TV first when an entire ad break was screened through the eyes of people suffering five common eye conditions.

The NEHW media campaign created 202 million opportunities to see positive eye health messages whilst the social conversation on eye health on Twitter and other social media channels reached 60 million. A billboard and digital poster campaign touched a further 5.4 million.

As a result of NEHW 2017 3.8 million people said what they had seen, read or heard during the Week had inspired them to book an eye test for themselves or a loved one. 2.1 million people said they would now consider making changes to their lifestyle and one million said it had made them want to quit smoking.*

ABDO's patronage also helped fund the charity's website, public information line and social media activity.

www.eyehealthuk.org provides an important first port of call for people seeking eye health information. Popular search terms include swollen eye lid, sight tests, and 'will

looking at screens damage my eyes?' One area that has continued to pique public interest over the past year is the use of coloured lenses and overlays.

More than a quarter of a million people visited the charity's website in 2017, with many signposted from links on NHS Choices.

Eye Health UK's public information line continued to provide a unique and direct response to individuals with eye health concerns. One recurring theme from callers is eyewear and lens coatings to make driving at night more comfortable.

For more information about the charity's work and how it could support you in promoting positive eye care messages on a national, local or even individual (patient) level please visit our websites www.eyehealthuk.org or call 0845 128 5007.

**Populus Consumer Analysis Study Commissioned by National Eye Health Week, conducted September 2017.*





2017 annual report of the ABDO Board of Management

LOC Support Unit (LOCSU)

Significant progress over the past year saw the number of extended primary care services rise to 661 with 52% of Clinical Commissioning Groups commissioning or intending to commission a Minor Eye Conditions Service - up from 30% in the previous report period.

This came despite a slowdown due to changes in the commissioning landscape with CCGs having to deal with changes which will see the introduction of Sustainable Transformation Partnerships (STPs), Accountable Care Organisations (ACOs) and Local Care Organisations (LCOs) as contracting and delivery bodies.

Activity and revenue both increased by over 100% over the reporting year and the OptoManager data underlines the success of the expanded team of Commissioning Leads on all comparison measures – annual, quarter-on-quarter and last two quarters. Revenue to Primary Eyecare Companies doubled to £6.6 million and patient activity rose from 57,000 to 12,000 episodes.

One of LOCSU's Commissioning Leads, Richard Rawlinson, was featured in *Dispensing Optics*, outlining the role of the Local Optical Committee and LOCSU. Through the article, Richard who is a dispensing optician by profession was able to highlight the importance of having DO representation on as many LOCs as possible.

A particular highlight in the past year was the large proportion of dispensing opticians on the Leadership Skills module. Four of the 10 LOCSU funded places were filled by those working as dispensing professionals.

Again, we were able to promote attendance by DOs at the National Optical Conference through leadership candidate Saima Begum. A promotional video produced where Saima, a DO on Sandwell LOC, explained how attendance at the NOC had helped her gain valuable experience and insight as part of her professional development and as an LOC officer.

Dispensing opticians also made their mark in LOCSU with Simone Mason appointed as the organisation's new Digital Support Learning Officer. Simone, who is a Clinical Governance and Performance Leads with the West Midlands Primary Eyecare Company, will spearhead LOCSU's support for those in this crucial role CGPL across the sector.

Simone helped co-host a special pre-NOC Forum for CGPLs with Abi Page and also delivered the CGPL Workshop at the NOC.

The LOCSU Board continues to benefit from DO representation through Mike Cody from ABDO and Abi Page, who is the London regional representative.



The Association of British Dispensing Opticians

Company Limited by guarantee - Registered number 02012484

The Directors report year ended 31 December 2017

The directors present their report and the financial statements of the company for the year ended 31 December 2017.

Principal activities

The principal activity of the company during the year was that of the support and advancement of the interests and examination of dispensing opticians.

Directors

The directors who served the company during the year were as follows:

- Mrs Fiona Anderson BSc (Hons) FBDO FEAOO R SMC (Tech)
President
- Saima Begum FBDO
Appointed 19 September 2017
- Mr Keith Cavaye FBDO (Hons) CL FBCLA
- Mrs Geri Dynan FBDO
- Mr Kevin Gutsell FBDO (Hons) SLD
- Mrs Jo Holmes FBDO
Re-elected 19 September 2017
- Mr Clive Marchant FBDO
Vice President
- Mr Kevin Milsom FBDO R FEAOO
- Mr Daryl Newsome FBDO R CL SMC (Tech)

Directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who is a director at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- They have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 12 April 2018 and signed on behalf of the board by:

Mrs F Anderson BSc (Hons) FBDO FEAOO R SMC (Tech)
Mr C Marchant FBDO

Sir Anthony Garrett CBE *Hon*FBDO
Company Secretary

Registered office:
199 Gloucester Terrace, London W2 6LD

Independent auditor's report to the members of the Association of British Dispensing Opticians

Limited by guarantee - Year ended 31 December 2017

Opinion

We have audited the financial statements of The Association of British Dispensing Opticians (Limited by Guarantee) (the 'company') for the year ended 31 December 2017 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 December 2017 and of its profit for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve 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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

The Association of British Dispensing Opticians

Company Limited by guarantee - Registered number 02012484

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation

of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and

appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Association of British Dispensing Opticians
(Limited by guarantee)

Statement of income and retained earnings

Year ended 31 December 2017

	Note	2017 £	2016 £
Turnover		3,522,011	3,269,085
Cost of sales		1,067,011	939,482
Gross profit		2,455,000	2,329,603
Administrative expenses		2,750,594	2,612,342
Other operating income		(448,549)	(384,613)
Operating profit		152,955	101,874
Other interest receivable and similar income		296	1,657
Profit before taxation	7	153,251	103,531
Tax on profit		78	578
Profit for the financial year and total comprehensive income		153,173	102,953
Retained earnings at the start of the year		1,611,805	1,508,852
Retained earnings at the end of the year		1,764,978	1,611,805

All the activities of the company are from continuing operations.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Thomas Saltmer (Senior Statutory Auditor)

For and on behalf of Burgess Hodgson LLP, Chartered accountant & statutory auditor
Camburgh House, 27 New Dover Road, Canterbury, Kent, CT1 3DN 11 May 2018

The Association of British Dispensing Opticians
(Limited by guarantee)

Statement of financial position

31 December 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	8	29,567	54,289
Tangible assets	9	1,027,762	912,095
Investments	10	500,000	500,000
		1,557,329	1,466,384
Current assets			
Debtors	11	320,533	349,737
Cash at bank and in hand		661,895	619,174
		982,428	968,911
Creditors: Amounts falling due within one year	12	774,779	823,490
Net current assets		207,649	145,421
Total assets less current liabilities		1,764,978	1,611,805
Net assets		1,764,978	1,611,805
Capital and reserves			
Profit and loss account		1,764,978	1,611,805
Members' funds		1,764,978	1,611,805

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 12 April 2018, and are signed on behalf of the board by:

Mrs F Anderson BSc (Hons) FBDO FEA00 R SMC (Tech) **Mr C Marchant** FBDO

Notes to the financial statements

Year ended 31 December 2017

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 199 Gloucester Terrace, London, W2 6LD.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover represents subscriptions and examination fees.

Income tax

Current tax is recognised in profit or loss on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Amortisation occurs once the asset is brought into use.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development 20% straight line

Tangible assets

All fixed assets are initially recorded at cost. Depreciation occurs once the asset is brought into use. Refer to note 9 for further disclosure with respect to property improvements.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property development 2% straight line

Exam Equipment 20% straight line

Fixtures and fittings 20% straight line

Computer Hardware 33% straight line

Computer Software 20% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

The company contributes to the personal pension plans of certain employees, subject to a maximum of 10% of the employee's annual salary. Such contributions are held independently of the company's finances. The contributions made are charged to the profit and loss account as they arise.

4. Company limited by guarantee

The company is limited by guarantee, not having share capital. In the event of the winding up of the company each member of the Association undertakes to contribute such amount as may be required, not exceeding £20, either whilst a member or within one year of their membership ceasing.

5. Auditor's remuneration

	2017	2016
	£	£
Fees payable for the audit of the financial statements	13,875	15,781

6. Employee numbers

The average number of persons employed by the company during the year amounted to 34 (2016: 35).

7. Profit before taxation

	2017	2016
	£	£
Profit before taxation is stated after charging:		
Amortisation of intangible assets	31,663	27,792
Depreciation of tangible assets	24,810	54,224

8. Intangible assets

Cost	£
At 1 January 2017	151,399
Additions	6,941
At 31 December 2017	<u>158,340</u>
Amortisation	
At 1 January 2017	97,110
Charge for the year	31,663
At 31 December 2017	<u>128,773</u>
Carrying amount	
At 31 December 2017	<u>29,567</u>
At 31 December 2016	<u>54,289</u>

Website

9. Tangible assets

Cost	Property Imp'ments £	Exam Equipment £	Fixtures & Fittings £	Computer Hardware £	Computer Software £	Total £
At 1 Jan 2017	369,449	207,294	36,879	136,718	926,123	1,676,463
Additions	-	6,034	7,482	6,141	150,174	169,831
Disposals	-	-	-	-	(336,748)	(336,748)
At 31 Dec 2017	<u>369,449</u>	<u>213,328</u>	<u>44,361</u>	<u>142,859</u>	<u>739,549</u>	<u>1,509,546</u>
Depreciation						
At 1 Jan 2017	101,097	198,643	30,083	127,151	307,394	764,368
Charge for the year	7,389	5,694	4,439	7,288	-	24,810
Disposals	-	-	-	-	(307,394)	(307,394)
At 31 Dec 2017	<u>108,486</u>	<u>204,337</u>	<u>34,522</u>	<u>134,439</u>	<u>-</u>	<u>481,784</u>
Carrying amount						
At 31 Dec 2017	<u>260,963</u>	<u>8,991</u>	<u>9,839</u>	<u>8,420</u>	<u>739,549</u>	<u>1,027,762</u>
At 31 Dec 2016	<u>268,352</u>	<u>8,651</u>	<u>6,796</u>	<u>9,567</u>	<u>618,729</u>	<u>912,095</u>

Property improvements relate to 199 Gloucester Terrace, a property owned by Eusebius Limited, a company in which The Association of British Dispensing Opticians (ABDO), the Federation of Ophthalmic and Dispensing Opticians (FODO) and the Federation of (Ophthalmic and Dispensing) Opticians (FMO) each beneficially own one third of the issued share capital. ABDO, FMO and FODO occupy the property owned by Eusebius Limited and each bear one third of the property running costs. The amounts shown above represent the amounts paid by ABDO in respect of its share of property improvements. These improvements are depreciated over 50 years on a straight line basis.

10. Investments

Cost	Other investments other than loans
At 1 January 2017 and 31 December 2017	£ 500,000
Impairment	
At 1 January 2017 and 31 December 2017	-
Carrying amount	
At 31 December 2017	500,000
At 31 December 2016	500,000

The company owns 500,000 £1 ordinary 'A' shares, being 33.33% of the ordinary issued share capital, in Eusebius Limited.

	2017	2016
	£	£
Aggregate capital and reserves	(3,029,865)	(3,046,648)
Profit (loss) for the year	(16,783)	20,194

11. Debtors

	2017	2016
	£	£
Trade debtors	176,151	195,654
Amounts owed by group undertakings and undertakings in which the company has a participating interest	44,860	43,708
Other debtors	99,522	110,375
	<u>320,533</u>	<u>349,737</u>

12. Creditors

Amounts falling due within one year	2017	2016
	£	£
Trade creditors	637,092	660,096
Corporation tax	78	578
Social security and other taxes	34,477	32,390
Other creditors	103,132	130,426
	<u>774,779</u>	<u>823,490</u>

13. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:	2017	2017
	£	£
Not later than 1 year	30,410	29,034
Later than 1 year and not later than 5 years	21,125	46,029
	<u>51,535</u>	<u>75,063</u>

14. Contingencies

The Association of British Dispensing Opticians entered into a deed of grant in February 2016 to assist The ABDO College of Education to meet its debts as they fall due for a period of five years.

15. Related party transactions

The Association of British Dispensing Opticians, a company limited by guarantee, was controlled throughout the year by its members.

Charges of £68,321 (2016: £99,970) were made to The Association of British Dispensing Opticians by The ABDO College of Education in respect of costs incurred in the provision of administrative support services.

The Association of British Dispensing Opticians charged The ABDO College of Education £220,000 (2016: £160,000) in respect of administrative salaries.

As at 31 December 2017 the Association of British Dispensing Opticians owed the ABDO College of Education £nil (2016: £nil).

The Association of British Dispensing Opticians is a member of The ABDO College of Education whose trustees include up to six trustees appointed by The Association of British Dispensing Opticians.

At the year end The Association of British Dispensing Opticians owed £27,147 (2016: £34,905) to The ABDO Benevolent Fund, a connected charity.

The Association of British Dispensing Opticians owns 33.33% of the ordinary issued share capital in Eusebius Limited. As at 31 December 2017 the Eusebius Limited participating shareholders owed The Association of British Dispensing Opticians £44,860 (2016: £43,708).

Annual report and financial statements of the ABDO Benevolent Fund

For the year ended 31 December 2017

Legal and administrative details

The Association of British Dispensing Opticians Benevolent Fund is a registered Charity (Registration Number 299447), and is governed by a Trust Deed dated 10 October 1962.

Trustees

Trustees are appointed by the board of the Association of British Dispensing Opticians. The trustees during the year ended 31 December 2017 were:

Mr J Baker Miss K Devlin Mr E Hall Mrs R Kirk

Management committee

Members who served on the committee during the year were:

Mrs J Brower (Chairman)
Mrs J Holmes Mr D Kirk
Miss M Taylor Mrs S Williams

Principal address

199 Gloucester Terrace, London, W2 6LD

Auditors

Burgess Hodgson, Chartered Accountants and Registered Auditors
Camburgh House, 27 New Dover Road, Canterbury, CT1 3DN

Trustees' report

Charitable objectives

The object of the charity is to assist by donation or grant necessitous persons who are or were members of the Association or the employees of members of the Association who are engaged in or connected with dispensing optics, and in each case the dependants of such persons.

Membership of the Benevolent Fund is open to all members of the Association.

Statement of trustees' responsibilities

Charity law and the charity's deed of trust requires the trustees to prepare financial statements for each financial year which gave a true and fair view of the state of affairs of the fund and of the income and expenditure of the fund for that period.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the fund will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Fund and enable that the financial statements comply with the requirements of the Charities Act and the trust deed. They are also responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of the transactions and the financial position

The deed of trust places the administration of the fund with a management committee whose review of the transactions and the financial position is on page 21.

Connected charity

The fund is connected to the ABDO College of Education by unity of administration. The object of the College is to advance and promote education and research in the science and practice of optics for the public benefit and to disseminate the useful results of such research. There were no material transactions between the two charities.

Auditors

The trust deed requires the fund's accounts to be audited. Burgess Hodgson LLP, have indicated their willingness to continue in office and accordingly a resolution will be

proposed at the fund's annual meeting that they be appointed as auditors to the fund for the ensuing year.

J Baker, K Devlin

On behalf of the trustees 15 July 2018

Management Committee report

For the year ended 31 December 2017

During 2017 the fund received a total of £15,490 which included the ABDO Grant for the year and affinity card payment.

For the above period the management committee continued to maintain contact with the beneficiaries of the fund, reviewing grants as and when it becomes appropriate. The beneficiaries received a total of £21,952 in 2017.

Report of the auditors to the trustees of the Association of British Dispensing Opticians Benevolent Fund

We have audited the financial statements of The Association of British Dispensing Opticians Benevolent Fund for the year ended 31 December 2017. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's Trustees 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 Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Statement of Financial Activities

Year ended 31 December 2017	2017	2016
	£	£
Income and Expenditure		
Subscriptions and Donations Received	3,888	200
Grant from ABDO	11,500	10,344
Affinity Card	100	1,235
	<u>15,488</u>	<u>11,779</u>
Investment Income		
Bank Interest Received	2	171
TOTAL INCOMING RESOURCES	<u>15,490</u>	<u>11,950</u>
Direct Charitable Expenditure		
Grants to Dependants or Beneficiaries	(21,952)	(7,460)
Other Expenditure		
Bank interest payable	-	-
Commission	(28)	(19)
NET INCOME/EXPENDITURE FOR THE YEAR	<u>(6,490)</u>	<u>4,471</u>
Fund Balance Brought Forward at 1 January 2017	80,430	75,959
Unrestricted Fund Balance Carried Forward	<u><u>73,940</u></u>	<u><u>80,430</u></u>

Balance sheet

Year ended 31 December 2017	2017	2016
	£	£
Current Assets		
Cash at Bank	39,991	38,076
Debtors	6,802	7,449
Debtors - ABDO	27,147	34,905
	<u>73,940</u>	<u>80,430</u>
Current Liabilities		
Creditors	-	-
Net Assets	<u><u>73,940</u></u>	<u><u>80,430</u></u>
Financed By:		
Accumulated/Unrestricted Fund		
Balance Brought Forward	80,430	75,959
Excess of income over Expenditure for the year	(6,490)	4,471
	<u><u>73,940</u></u>	<u><u>80,430</u></u>

Approved by the Trustees on 10 July 2018 J Baker Trustee K Devlin Trustee

Respective responsibilities of trustees and auditors

As explained more fully in the statement of Trustees' Responsibilities (set out on page 20), the Trustees are responsible for the preparation of the accounts which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on the accounts

In our opinion the accounts:

- Give a true and fair view of the state of the Charity's affairs as at 31 December 2017 and of its incoming resources and applications of resources, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Thomas Saltmer (Senior Statutory Auditor)
Burgess Hodgson
Chartered Accountants & Statutory Auditor,
Camburgh House, 27 New Dover Road,
Canterbury, Kent CT1 3DN

12 July 2018



abdo

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www.twitter.com/MembershipAbdo