

Annual report 2022



Association of British Dispensing Opticians



2022 ANNUAL REPORT of the ABDO BOARD

Events of the year

JANUARY

ABDO launched its new Strategic Plan, which will guide the Association's work for the next five years and provide a positive vision for the future.

The new General Optical Council (GOC) continuing professional development (CPD) scheme started.



Following a survey among members, the Association launched new guidance on diversity, equality and inclusion.

Sue Deal was awarded the Medal of Excellence for exceptional service to the Association.

FEBRUARY

Careers in Eyecare, ABDO's award-winning campaign, launched a new website.

ABDO launched a new sustainability policy template, designed to help members demonstrate how their practice is meeting its ethical and environmental responsibilities.

MARCH

Stuart Pell replaced Mike Cody as a director on the Local Optical Committee Support Unit (LOCSU) board.



Maureen Taylor was awarded the Medal of Excellence in recognition of her voluntary work for the Benevolent Fund since 1996.

Ian Alexander was recognised for his dedicated service to the Association over many years and was awarded the Medal of Excellence.

ABDO joined with key optical bodies in releasing a statement of intent to reduce waste and to develop sustainable ways of practice within the optical sector.

APRIL

The ABDO Graduation and Prize Giving Ceremony was held at Canterbury Cathedral.

ABDO provided members with further management and training opportunities by introducing two new workshops, one on change management and the other on conflict management.



Members were able to visit the ABDO stand at 100% Optical, where staff were on hand to answer queries and outline the Association's future plans. Staff presented talks on minor eye conditions services (MECS) and sustainability as well as running CDP discussion workshops.

MAY

Jo Holmes handed over the presidency of the Association to Daryl Newsome at a ceremony in London. Kevin Gutsell began his two-year term as vice president of the Association.

The Association announced that it has successfully achieved carbon neutrality for its scope 1, 2 and operational scope 3 emissions.

ABDO CPD launched the return of its first face-to-face CPD regional events since the COVID-19 pandemic.



JUNE
ABDO published a detailed response to the GOC's call for evidence on the Opticians Act and encouraged members to respond by the July deadline.

JULY

ABDO president Daryl Newsome presented life membership to Robert Jardine, who was recognised for his dedication within the profession as dispensing practical examiner for more than 40 years and as a past president of the ADO.

Dr Colin Fowler received an Honorary Fellowship in recognition of his dedication to optical education, his work on research in optics and ophthalmic lenses, and his promotion of the dispensing profession.

The GOC announced it was considering responses to its call for evidence on the Opticians Act but



said any changes to the Act would not be implemented for several years as it would be tied to the government's wider programme of regulatory reform.

AUGUST

Dr Alicia Thompson took up the new role of director of education, research and professional development. The role combines responsibility for the future of registerable and postgraduate

qualifications as well as establishing a research base relevant to the profession.

Miranda Richardson was appointed as ABDO head of professional qualifications and education.

Staff members Antonia Chitty and Alicia Thompson celebrated their PhD graduations.



SEPTEMBER

Following the call for nominations to the ABDO board, Lorraine Bleasdale was re-elected to serve for another three years and Brenda Rennie re-joined the board after a one-year break. Their three-year terms of office started on 2 September.

ABDO's 2021 annual report was published, providing an overview of its activities and financial status.

The ABDO Research and Clinical Committee (ARCC) held their inaugural meeting.

OCTOBER

The Association held its second Social, Ethical and Environmental (SEE) Summit on the Environment, which bought together progress on SEE issues within the profession and industry.



The Consultation with Members, Annual Meeting and Annual Benevolent Fund Meeting were held online. Chairs gave reports on activities and the CFO presented the accounts for 2021. Benevolent Fund trustees David Kirk and Maureen Taylor stepped down and were replaced by Mike Cody and Jill Umpleby.

NOVEMBER

The ABDO Graduation and Prize Giving Ceremony at Canterbury Cathedral marked the achievements of all those who had completed their studies and passed their examinations.



DECEMBER

The ABDO general secretary Tony Garrett retired after 23 years at the helm of the Association.

At the start of 2022, ABDO launched its Strategic Plan, which will guide the Association's work over the next five years.

The Strategic Plan defines our purpose as being to support and represent members, promote awareness of their roles, enable their professional development and advance the profession.

The last year has seen a wide range of activities across all these areas, including providing personalised, professional advice, including clinical support and guidance, and giving members the tools to enable them to operate in a more environmentally sustainable way.

We spoke up for dispensing opticians in our response to the GOC's review of the Opticians Act



and carried out research with employers to inform our campaign to raise awareness of the value of employing, and supporting students to become, dispensing opticians.

We reviewed the FBDO syllabus to reflect developments in practice and the GOC's new student learning outcomes. We supported members in adapting to the GOC's new CPD requirements and provided members with a wide range of CPD activities so they can meet these requirements. And we promoted research that highlights the expertise required to ensure children have well-fitting spectacles.

No other organisation is focused solely on advancing the interests of dispensing opticians, and the relentless focus of the ABDO team on providing value for members will continue in 2023.

Alistair Bridge
CEO



Association of British Dispensing Opticians

SUPPORTING MEMBERS

Membership and benefits



MEMBERSHIP FIGURES



FULL MEMBERS
5115
TOTAL MEMBERS
8469

“ Ed in Membership has supported me over the years with varying professional and personal queries. His well-rounded knowledge and diplomatic approach has been an inspiration for me and has influenced my approach to situations. ”

ABDO member
Stephen Pratt



MEMBERSHIP AND BENEFITS

The membership department continues to be the first port of call for members looking for advice and support. In 2022 we have unfortunately seen a rise in the number of members requiring the use of our helplines with issues relating to their contract of employment or legal support. Our online membership benefits continue to be well utilised, and members are reminded to contact ABDO Membership Services should they need help accessing any of the member benefits.



NEW MEMBERSHIP BENEFITS FOR 2022

- BREWSER
- YORKTEST
- BIG YELLOW STORAGE
- TODAYTIX
- HALFORDS
- EV SOLUTIONS
- PLANTY
- CURRENSEA
- GADGET INSURANCE

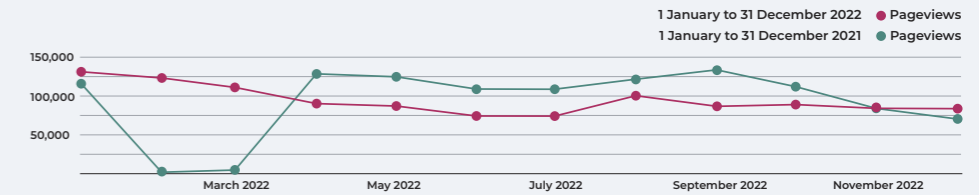


ABDO BENEVOLENT FUND

The ABDO Benevolent Fund is a registered charity that offers support to members past and present and their dependants who are facing financial hardship for reasons such as an unforeseen change of circumstances like redundancy, bereavement, illness or relationship breakdown.

In 2022, 17 members and their dependants contacted the fund and it assisted seven members in a variety of ways from giving one-off grants and loans, assisting with funeral costs, to helping members maintain their professional status. Some members were signposted towards other professional bodies or organisations such as StepChange, a charity that offers free debt and money management advice.

The Annual Meeting was held on 30 October 2022. The chair thanked retiring trustees Maureen Taylor and David Kirk, who had served the



Benevolent Fund for many years. They were replaced by Mike Cody and Jill Umpleby who began their three-year terms as ABDO board nominated trustees. Heather Hows was re-elected to serve another three-year term.

Many members do not know the fund exists. Trustees would like to encourage members in need of financial support to contact the fund. You can do this by contacting the administrator, Jane Burnand, by email at jburnand@abdo.org.uk or by calling her on 07939 936827. Applications are treated in the strictest of confidence and are considered with care and thought. If you know of anyone who might benefit, please ask them to contact ABDO.

WEBSITE

The ABDO website continued to be a growing focus of information for members, with increased functionality allowing members to view exam results. The Clinical Hub and the SEE Hub for ABDO's social, ethical and environmental campaign have both expanded the resources on offer for members.



SUPPORTING MEMBERS

Membership and benefits

DISPENSING OPTICS

Dispensing Optics (DO) continued to be published monthly – both in print and digitally – during 2022 with news, CPD articles and features relevant to ABDO members.

As well as receiving a hard copy, ABDO members receive bimonthly *DO* eNewsletters with a link to the digital version of the magazine both on the digital publishing platform Issuu and as a PDF to download.

DO Online, the magazine's dedicated online platform, is regularly updated with news and features and is one of the most visited sections of the ABDO website and offers free Bronze job advert placements for ABDO members.

DO and *DO Online* continue to expand their marketing opportunities to industry – from display adverts and sponsored print features to online banners, social media packages and sponsored emails.

Member survey

In November 2022 we invited all members to respond to a survey about *DO* and *DO Online*. The majority of respondents view the journal extremely positively – highly valuing it both for content and quality – and consider that it is useful to them in everyday practice. Furthermore, the majority will continue to read the journal in print – in addition to enjoying online content via *DO Online*.



The results of the survey, and engagement with ABDO members and advertisers, will feed into the editorial plan for 2023 and beyond.

Sustainability

In a bid to be more environmentally friendly, *DO* is now wrapped in paper and, from January 2023, no longer has gloss-laminated covers, meaning that the journal is now fully recyclable. As of October 2022, 11.16 per cent of ABDO members had opted out of receiving a hard copy – preferring to read the magazine digitally. This option was introduced in July 2021 to support the Association's sustainability strategy.



The average monthly circulation of *DO* in 2022

8,967 copies

January–December 2022

“With *Dispensing Optics* we can stay connected with the industry and have our own voice. All delivered in a beautifully finished and readable monthly instalment.”

Rob Barrow SMC (Tech) FBDO

Expanding our reach



21% increase in advertising revenue for *DO* and *DO Online*

Figures from 2021 compared to 2022



8% increase in followers in 2022

Figures taken March 2023



3.6% social media engagement rate



3,187 followers on Twitter



478 followers on Instagram



OPHTHALMIC LENS AVAILABILITY ONLINE

Ophthalmic Lens Availability (OLA) brings together data found in a range of manufacturers' catalogues in one handy location. Since 2020 this changed to a searchable online database of lenses. OLA Online is now available to all ABDO members as part of their membership.

The beginning of the year is often when lens manufacturers publish their product offerings for that year, and with it comes a need to update



the site as soon as possible with the intention to complete this by March/April. At this time, the editor of OLA Online, Kevin Gutsell, has also started the process of making the section on micro-engravings a little easier to view by giving it a consistent appearance. The work on this will be completed in early 2023.

Kevin says, “My thanks to the lens suppliers for their support and cooperation. Without this I could not keep the information correct and up to date.” If you have any feedback on OLA or improvements you would like to see, then please email the editor, Kevin Gutsell, at olaeditor@abdo.org.uk



“*Dispensing Optics* gives us the opportunity to talk direct to our target audience; dispensing professionals. Working with and supporting the media of ABDO allows Stepper to encourage the very best in dispensing outcomes, and this is core to the Stepper Eyewear ethos.”

Alex Davis,
Head of brands & marketing,
Stepper UK



100% OPTICAL

In 2022, 100% Optical returned as an in-person show, and ABDO resumed its usual presence to be available to our members for queries and to promote some of our activities.



ABDO launched its 2022 Annual Plan and the new Strategic Plan at the show.

Elaine Grisdale spoke about sustainability, with practical

advice on the changes you can make.

Max Halford looked at the way we deal with patients presenting with foreign bodies in practice and explored the tools and techniques available through on-stand demonstrations.

ENABLING PROFESSIONAL DEVELOPMENT

Education and examinations

EXAMINATIONS

ABDO's Examinations Department continued to support the progression of students throughout 2022, delivering professional examinations and practice visits throughout the year, both in the UK and overseas.

Dispensing theoretical examinations successfully transferred to an online format alongside the submission of Pre-Qualification Portfolio (PQP) case records, now uploaded via individual member portals, allowing examination boards to ratify results conducted remotely and as early as possible.



All actions have been designed to streamline the examinations process both for students and administration staff as well as to support ABDO's aim to reduce its carbon footprint.

The department offers two main practical examination sessions in January and June/July, and now offers regular additional resit sessions in April and September helping students to graduate with their peers.

In line with the GOC education and training requirements (ETR), the department completed the Level 6 Ophthalmic Dispensing syllabus review consultation process, and extensive feedback was received from all stakeholders including members, students' employers, manufacturers and the public, with the finalised syllabus due to be released in March 2023 ready for the September first year intake at the institutes.

ABDO's annual student revision event was successfully delivered face to face, with all attendees happy to return to hands-on practical experience.

“The examiners were calming, caring and very understanding”

Student feedback questionnaire quote from Summer 2022

abdo | Examinations

2022 Student Exams in numbers

PQE Theory	240 students
PQE Practical	284 students
FQE Theory	254 students
FQE Practical.....	439 students
CL Theory	123 students
CL Practical.....	90 students

PQE = Preliminary Qualifying Examination
 FQE = Final Qualifying Examination
 CL = Contact Lens

make a date for the **FQE REVISION EVENT**

“I feel much more motivated, much clearer on the examination process, and much more confident. Thank you”

Event kindly sponsored by HOYA STEPPER

22 & 23 March 2022 | [CLICK FOR MORE DETAILS](#) | abdo | Examinations



NATIONAL RESOURCE CENTRE (NRC)

2022 started with a bang as the team at the NRC entered winter exam season, supporting PQE/FQE dispensing and contact lens exams. This was blended with external visitors such as Five Guys, Specsavers Hearcare and Birmingham Children's Trust.

The aim in 2022 was to continue the excellent support the NRC team provide along with

introducing new and exciting visitors to the exceptional facilities and diversifying users. Q2 saw this come to fruition as we welcomed Boots Opticians L&D, Keeler, Bloom and ATS Euromaster. At the same time, the team focused on the new sustainability policy.

We continued to support exam resits, the special schools project with the NHS, and an FQE revision event while welcoming back

the Royal College of Ophthalmologists who are now resident at the NRC for all UK refraction exams.

Q3 saw the NRC underpin summer PQE/FQE and CL exams along with Specsavers audiology exams and extended services days. Following successful networking, the NRC has exciting plans in place to welcome the Aston Villa Foundation and for new OSCE (Objective Structured Clinical Examination), pre-registration and CPD events,

one of which was the Boots Opticians SDO event which led to their Birmingham CPD conference also taking place at the NRC.

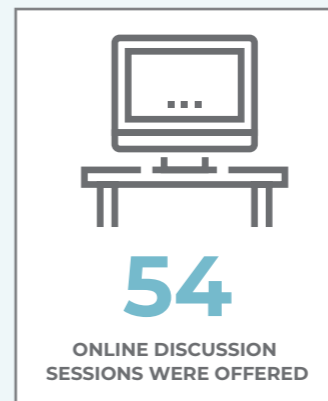
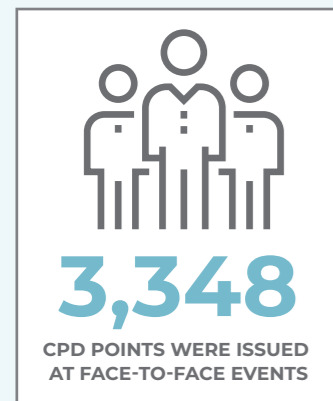
The NRC entered the later stages of 2022 hosting multiple Specsavers OSCE prep and pre-reg academy days, which welcomed 100–200 students per visit. Positive Impact returned for the Specialist Club and the team welcomed Cazoo for the first time, rounding off the NRC's most successful year to date.

“We have been using the facilities at the NRC for a number of years now and find them second to none. The support with our training days from their onsite team is excellent – everything from the booking process, administrative support, management of the venue to suit our personal requirements, refreshments and catering, on-site free parking etc. is designed to mean that we can just focus on our course delivery whilst confident all other aspects of the day are being professionally cared for.”

NRC | Birmingham
 NATIONAL RESOURCE CENTRE

ENABLING PROFESSIONAL DEVELOPMENT

Continuing professional development and training



In 2022, the GOC introduced CPD, moving away from the competencies we were used to in favour of learning domains.

- ADDRESSING CURRENT RISK
- CLINICAL PRACTICE
- COMMUNICATION
- LEADERSHIP & ACCOUNTABILITY
- PROFESSIONALISM
- SPECIALTY CONTACT LENS OPTICIANS

CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

2022 was all change for ABDO CPD. With the GOC CPD scheme introduced, both members and CPD providers were on a learning curve, getting on board with new requirements and education. Also in 2022, we were very excited to be able to bring back CPD face-to-face events from April, creating a hybrid offering and expanding the ways ABDO members can access CPD. With new smaller events to promote better engagement, we visited 18 locations around the UK. This theme will continue across the CPD cycle to enable more members access to a face-to-face event in their location.

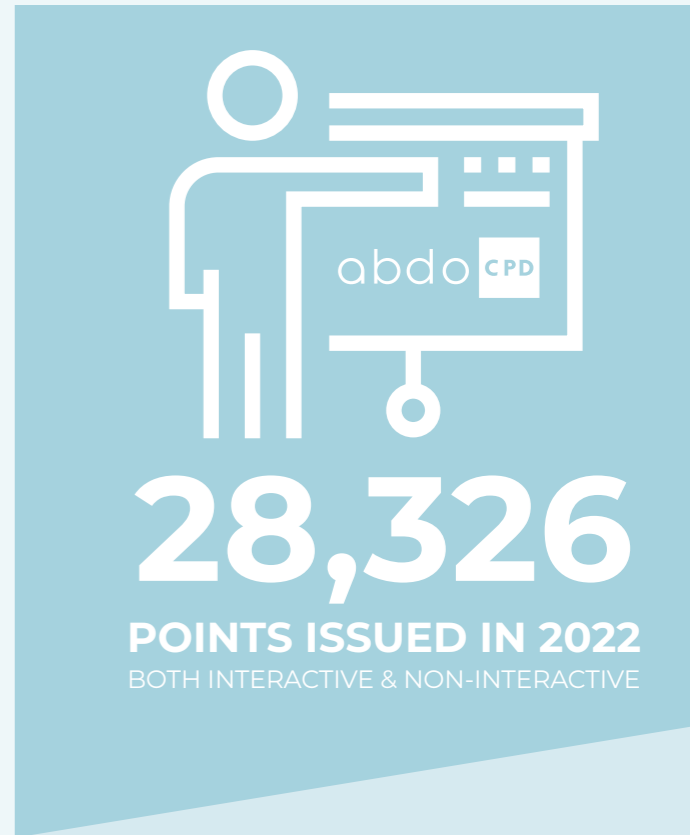
2022 also saw a new requirement for all dispensing opticians (DOs) to complete a peer review within the CPD cycle. With a hybrid face-to-face and online interactive CPD model in place, we were able to provide peer review through both formats. Additionally, we were able to offer contact lens optician (CLO) peer review online for ABDO CLO members, where there is a requirement to obtain speciality points with your peers.

A return to face-to-face allowed us to work with sponsors and other funders to offer skills-based workshops from the excellent facilities at the ABDO NRC in Birmingham, including the Special Schools practical dispensing training course and CL masterclasses. We look forward to exploring how

we can expand these scope-of-practice development events to more members in the future. Online, we had a fantastic uptake of our Deaf Awareness and basic British Sign Language course.



We continued to work with other industry partners to provide quality dispensing-based education across the UK, including NHS Education Scotland, the Association of Optometrists (AOP) and 100% Optical and Eyecare. As always, we would like to thank our sponsors who help to bring our CPD to members, including Contamac, Hoya, Shamir, Positive Impact, Safilo, Eyecare Eyewear, Charmant, Sight and Sound, Woodspeen Training and Spa Medica.



ENABLING PROFESSIONAL DEVELOPMENT

Continuing professional development and training

abdo|CLINICAL

“Doing the ABDO Extended Services Course has given me a wider clinical knowledge and greater job variety as well as helping me work more closely with our practice optometrists. It has given me the confidence to see a wide variety of patients with acute eye conditions and the support we received from ABDO whilst carrying out the course was very beneficial. The practical clinical training days were incredibly useful in preparing for the final OSCE examinations and have helped me get where I am today.”

Abi Crutcher FBDO CL LV and ES CLO practitioner



Max Halford - ABDO clinical lead



Foreign body removal demo

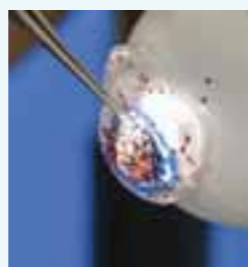
“The MECS for CLO has enhanced my knowledge of both anterior and posterior eye conditions and made me a much better and more well-rounded practitioner. As always ABDO provided me with excellent support and the examination prep day where all aspects of the course were covered was great and gave me the confidence to pass first time.”

Claudio Tarantino FBDO CL

CLINICAL

One of ABDO's key focuses has been to continue work to build the clinical confidence of our membership and to ensure that opportunities exist for them to be more directly involved in patients' eye health.

We have delivered more extended services workshops, supported learnings around optical coherence tomography (OCT) and, most importantly, have provided support and guidance for DOs to triage and manage patients with acute eyecare needs. Building relationships with sector clinical colleagues to ensure that DOs are rightly recognised within practices as part of the primary eyecare workforce is paramount to our continued development and means they can put their core competency



skills to work in the best possible way – delivering eye health to our patients.

We have added to our Clinical

Hub content, including the Focus on... sections. Regular myopia management updates have ensured members are kept up to date with developments across eye health. Working with ABDO CPD colleagues, CPD on acute eye condition cases and treatments means that more DOs than ever can continue to be the first clinician point of contact for patients across the UK.

ABDO MANAGEMENT AND LEADERSHIP TRAINING (MLT)

Heading into 2022 the offering from ABDO consisted of four courses at certificate and diploma levels leading to recognised Level 5 qualifications from the Chartered Management Institute (CMI). Bookings on these courses remain steady and 43 students have now passed the courses and achieved their qualification, consisting of 33 diplomas and 10 certificates. Feedback from students on the courses and qualifying remains highly favourable.

Andrew Carlin, diploma holder, says:

“The best thing for me throughout was the actual relevance of every single unit. This wasn't studying for the sake of it; it was an ongoing process of learning crucial aspects of management that will help me thrive and continue to grow as both a person and a manager. I am so grateful for the opportunity to gain a professional qualification at diploma level via distant learning and my tutor was an incredible support throughout. I would 100% recommend this course to anyone, whether in management already and looking to improve on their current skills or moving into a management position for the first like myself and wanting to give themselves the best chance to succeed and excel in the role.”

During 2022 ABDO introduced one-day workshops covering the topics of conflict management and change management. Each workshop attracts 9 CPD points. The bookings for these workshops have been sporadic, resulting in the cancellation of a couple of dates; however, feedback from those who have attended is positive. We will continue to offer the workshops and monitor demand.

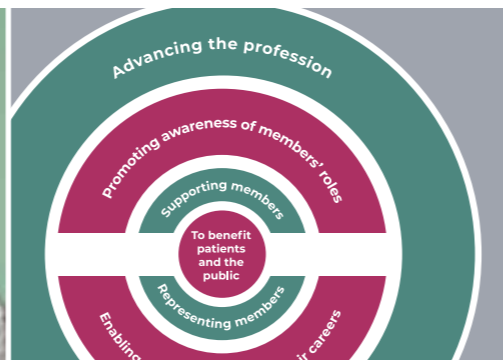
Other new elements introduced at the end of 2022 were two online short courses of self-led learning in conflict management or change management, attracting 2 CPD points for each course successfully passed.



BECOME AN INDEPENDENT OPTICIAN EVENT

The ABDO Become an Independent Optician event was held at the NRC in Birmingham in October, giving individuals who are looking to start their own business the opportunity to hear from existing independent practice owners and to speak to industry experts who can support them.

The event generated great conversations and was shown to be rewarding both for the attendees and the companies who attended to support the event. The plan is to hold the event annually.



SEE CAMPAIGN

Launched in 2021, ABDO's Social, Ethical and Environmental (SEE) Campaign has continued to bring together the optical sector to facilitate change.

SEE 2022 The second annual SEE Summit took place in October, bringing together the whole optical community including optometrists, DOs, manufacturers and suppliers. There was also a significant number of overseas members of the optical community for the first time. The event was well covered by the optical media in the UK and overseas.

All UK optical bodies have been working together on a regular round table meeting to ensure collaboration in taking sustainability forward.

ABDO has expanded the range of resources in the SEE Hub for members who want to become more sustainable. Attendance at the National Optical Conference (NOC) in October 2022 allowed further collaboration with LOCs and NHS England/NHS E & I in the field of sustainability, which will come to fruition in 2023. *ABDO's Antonia Chitty and Ed Fox are pictured above at the NOC Conference in Leeds.*

ABDO achieved carbon neutrality during 2022, with the long-term aim of reducing its carbon emissions year on year.

STRATEGY

2022 saw the launch of ABDO's Strategic Plan. This will guide the Association's work over the next five years and ensure that its work on behalf of members takes account of likely developments and seeks to capitalise on them.

The Strategic Plan followed a collaborative exercise involving board members, staff and members. It sets out the Association's vision for the future and the values that will enable us to be successful. It also redefines the Association's purpose, emphasising the need to: support members; represent members; promote awareness of their roles; enable their professional development; and advance the profession as a whole.

These five elements will provide the framework for each year's Annual Plan, which sets out our work for the year ahead, and each year's annual report, where we report on our activity and achievements.



The Strategic Plan places particular emphasis on the need to promote awareness of members' roles, especially among employers given their key role in deciding whether to employ, and support existing staff to become, DOs.

A further area of focus is the need to advance the profession. This will include building the evidence base for the profession and emphasising the value that members bring to the delivery of eyecare across the UK.

RESEARCH

A new committee, the ABDO Research and Clinical Committee, was launched in Autumn 2022 to provide a consultative forum that can effectively address the status, academic development, political position, CPD, research opportunities and professional identity of the members of ABDO.

eyecareFAQ

In 2022, eyecareFAQ celebrated eight years of helping to demystify eyecare jargon and sharing eyecare information and the importance of regular sight tests.

eyecareFAQ took part in social media campaigns across the year, including Eye Health Week, Road Safety Week, Glaucoma Week, Diabetes Week and Healthy Eating Week. In 2022 we continued to add new content to the website as well as eyecareFAQ graphics and material to the members' area.

eyecareFAQ social media channels reached 290,045 PEOPLE THROUGHOUT 2022

CAREERS in EYECARE

Careers in Eyecare promotes careers across the sector, highlighting the range of clinical, fashion, design, technical and retail roles available.

In 2022 Careers in Eyecare achieved a total reach of 57,371

Launched in 2020, the campaign maximises the use of social media to reach out to young people, parents and careers advisers, and those looking to change career.

Find the campaign on Twitter, Facebook and Instagram.



216 eNews

ABDO eNEWS ABDO continued to send eNews to members. The emails focused on:-

- Policy updates
- General ABDO news
- *Dispensing Optics* magazine
- Mid-month DO optical news
- Job vacancies
- Business Support Hub resources
- Membership benefits
- CPD
- Sustainability resources
- Support for members

ABDO IN THE MEDIA STATISTICS

MEDIA COVERAGE

194 ARTICLES REACHING AN AUDIENCE OF **8,591,169**

SOCIAL MEDIA REACH 1,038,557



WEBSITE PAGE VIEWS 1,276,766

REPRESENTING MEMBERS



POLICY AND PUBLIC AFFAIRS

ABDO's major policy focus during the year was its response to the GOC's call for evidence on the Opticians Act and related policies. ABDO highlighted important ways in which the regulatory framework should be enhanced in order to better protect patients and the public, including:

- *Improving the quality of paediatric dispensing by ensuring that anyone dispensing spectacles to children is appropriately trained and that where dispensing is carried out under supervision, the supervisor is appropriately trained.*
- *Ensuring that children and young people, and their families, receive advice and treatment on myopia management from appropriately trained practitioners.*
- *Ensuring that people with learning disabilities and those diagnosed with dementia benefit from expert eyecare, including in relation to the dispensing of spectacles.*

ABDO also expressed support for the principle that patients should receive an eye health check at the same time as a refraction, which is a fundamental element of the UK's system of eyecare that has served the public well for many years. However, we called on the GOC to amend its statement on sight testing to allow DOs to carry out refraction as part of the sight test under the oversight of an optometrist, provided they are appropriately trained.

INTERNATIONAL

Internationally, face-to-face activity slowly started to return, giving the chance to renew partnerships and contacts to benefit ABDO members at home.

abdo | International

Online meetings remained an important tool for nurturing and advancing international relations. Elaine Grisdale continued to represent opticians and highlight their valuable contribution to ophthalmic practice through her position as board member of the Executive Committee of the European Council of Optometry and Optics (ECOO) and as Secretary of the Public Affairs and Economic Committee (PAEC). The PAEC's work programme included topics related to healthy ageing, AI/digital health and sustainability.

The work of ABDO regarding MECS accreditation was highlighted at the ECOO General Assembly in October 2022 in Malta through a presentation from ABDO CEO Alistair Bridge and ABDO president Daryl Newsome.

Information continues to flow in and out of ECOO and is shared into ABDO to feed into strategy and policy discussions.

Elaine Grisdale and Fiona Anderson also remained as trustees of the European Academy of Optometry and Optics (EAOO) and were involved with their annual conference in Dublin.

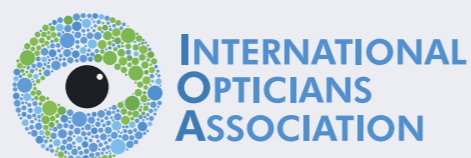
Elaine Grisdale presented virtually at Vision China.

INTERNATIONAL OPTICIANS ASSOCIATION (IOA)

IOA partner organisation Silmo presented the first Silmo Academy by IOA meetings in Paris and Prague. This led to discussions on expanding the concept to enhance and develop opticians' knowledge and recognition.

With the programmes created by Elaine Grisdale from the IOA and speaker participation funded by Silmo, plans were put in place for further events including in Prague, Paris and Singapore.

Elaine Grisdale also presented at virtual events, including a webinar for Optical Dispensers Australia (ODA) and a webinar and article developed with IOA president Fiona Anderson on paediatric dispensing and delivered through the Leonardo platform for IOA partner EssilorLuxottica.



Partnerships and subscriptions remained strong despite the COVID-19 pandemic.

The International Optician of the Year attracted interest from around the globe, with the shortlisted opticians coming from Canada, Australia and France. The coveted title was awarded at Silmo in Paris to Australian Grant Hannaford FBDO, senior lecturer at the School of Optometry and Vision Science UNSW in Sydney.

FINANCIAL STATEMENTS



Directors' report

The directors present their report and the financial statements of the company for the year ended 31 December 2022.

Directors

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

- Daryl Newsome - *President*
- Kevin Gutsell - *Vice President*
- Saima Begum
- Gill Bickle
- Peter Black
- Lorraine Bleasdale (*re-appointed Sept 2022*)
- Julie Lees
- Brenda Rennie (*appointed Sept 2022*)
- Joshua Smith
- Plus Jo Holmes - *Advisor to the Board*

Directors' responsibilities statement

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 judgements 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.

Auditor

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 20 April 2023 and signed on behalf of the board by:

Director

Daryl Newsome FBDO R CL SMC (Tech)

Company secretary

Alistair Bridge

Registered office

Unit 2 Court Lodges, Godmersham Park, Godmersham, Canterbury, England CT4 7DT

FINANCIAL SUMMARY FOR MEMBERS

The financial year 2022 proved to be more challenging than the COVID-19 period. Due to furlough and redundancies during the previous years, many members opted for early retirement and career change. This prevented the Association from reaching pre-pandemic level income for subscriptions. Exam income was also adversely affected by lower numbers of students enrolling in 2020. For the year under review the total income, excluding exceptional items (such as the sale of 199 Gloucester Terrace), recorded a growth of 10 per cent, while the total expenditure increased by 13 per cent due to enhanced activities to return to normalcy and the absence of government grants. As a result, the Association recorded a loss of £367,900, the first loss since 2009.

Company Limited by Guarantee - Registered number 02012484

Year ended 31 December 2022

Independent Auditors Report to the Members of the Association of Dispensing Opticians

(Limited by Guarantee)

Year ended 31 December 2022

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 2022 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).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its loss 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 (Financial Reporting Council) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going

concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined in this report, to detect material misstatements in

respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed here:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered: the nature of the industry, control environment and business performance with particular reference to the company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and manipulating the company's performance measures to meet targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit. Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement 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.

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.

Use of our report

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.

Accounts prepared and audited by:

Roderick Archibald
Senior Statutory Auditor
Burgess Hodgson LLP
Chartered Accountants and
Statutory Auditor,
Camburgh House, 27 New Dover Road,
Canterbury, Kent, CT1 3DN

DATE: 23 June 2023



Company Limited by guarantee - Registered number 02012484
Year ended 31 December 2022

STATEMENT of INCOME and RETAINED EARNINGS

31 December 2022

	Note	2022 £	2021 £
Turnover		3,381,584	3,120,199
Cost of sales		1,123,097	1,030,943
Gross profit		2,258,487	2,089,256
Administrative expenses		3,232,336	2,839,910
Other operating income		621,313	788,598
Operating (loss) profit		(352,536)	37,944
Other interest receivable and similar income		452	54
Interest payable and similar expenses		15,728	15,278
(Loss)/profit before taxation	7	(367,812)	22,720
Tax on (loss)/profit		86	4
(Loss)/profit for the financial year and total comprehensive income		<u>(367,898)</u>	<u>22,716</u>
Retained earnings at the start of the year		1,870,442	1,847,726
Retained earnings at the end of the year		<u>1,502,544</u>	<u>1,870,442</u>

All the activities of the company are from continuing operations.

STATEMENT of FINANCIAL POSITION

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	8	67,084	99,178
Tangible assets	9	1,031,925	1,162,717
		<u>1,099,009</u>	<u>1,261,895</u>
Current assets			
Debtors	10	696,525	493,397
Cash at bank and in hand		382,613	791,612
		<u>1,079,138</u>	<u>1,285,009</u>
Creditors: Amounts falling due within one year	11	675,603	653,301
Net current assets/(liabilities)		403,535	631,708
Total assets less current liabilities		1,502,544	1,893,603
Creditors: Amounts falling due after more than one year	12	-	23,161
Net assets		<u>1,502,544</u>	<u>1,870,442</u>
Capital and reserves			
Profit and loss account		1,502,544	1,870,442
Members' funds		<u>1,502,544</u>	<u>1,870,442</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of 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 5 June 2023 and are signed on behalf of the board by

D V E Newsome FBDO R CL SMC (Tech) President

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Unit 2 Court Lodges, Godmersham Park, Godmersham, Canterbury, CT4 7DT, England.

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 subscription, examination fees and one-off realised gain in the sale of property.

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 development20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost. Depreciation occurs once the asset is brought into use.

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:

Aston Equipment.....10% straight line

Fixtures and fittings.....20% - 33% straight line

Leasehold.....10% straight line

Computer Hardware.....33% straight line

Computer Software.....10% straight line

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 liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

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.

Company Limited by guarantee - Registered number 02012484
Year ended 31 December 2022

5. AUDITOR'S REMUNERATION

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>15,000</u>	<u>15,000</u>

6. EMPLOYEE NUMBERS

The average number of persons employed by the company during the year amounted to 30 (2021: 32).

7. LOSS / PROFIT BEFORE TAXATION

	2022 £	2021 £
Loss / Profit before taxation is stated after charging:		
Amortisation of intangible assets	46,319	48,803
Depreciation of tangible assets	<u>141,217</u>	<u>142,354</u>

8. INTANGIBLE ASSETS

	Website £
Cost	
At 1 January 2022	251,635
Additions	14,225
At 31 December 2022	<u>265,860</u>
Amortisation	
At 1 January 2022	152,457
Charge for the year	46,319
At 31 December 2022	<u>198,776</u>
Carrying amount	
At 31 December 2022	<u>67,084</u>
At 31 December 2021	<u>99,178</u>

9. TANGIBLE ASSETS

	Aston (NRC) Equipment £	Aston (NRC) Fixtures & Fittings £	Leasehold £	Computer Hardware £	Computer Software £	TOTAL £
Cost						
At 1 Jan 2022	543,195	28,679	7,492	47,976	1,041,622	1,668,964
Additions	1,028	-	-	6,055	3,342	10,425
At 31 Dec 2021	<u>544,223</u>	<u>28,679</u>	<u>7,492</u>	<u>54,031</u>	<u>1,044,964</u>	<u>1,679,389</u>
Depreciation						
At 1 Jan 2022	99,634	23,317	2,996	37,584	342,716	506,247
Charge for the year	27,191	1,659	749	7,253	104,365	141,217
At 31 Dec 2022	<u>126,825</u>	<u>24,976</u>	<u>3,745</u>	<u>44,837</u>	<u>447,081</u>	<u>647,464</u>
Carrying amount						
At 31 Dec 2022	<u>417,398</u>	<u>3,703</u>	<u>3,747</u>	<u>9,194</u>	<u>597,883</u>	<u>1,031,925</u>
At 31 Dec 2021	<u>443,561</u>	<u>5,362</u>	<u>4,496</u>	<u>10,392</u>	<u>698,906</u>	<u>1,162,717</u>

10. DEBTORS

	2022 £	2021 £
Trade debtors	335,784	211,434
Other debtors	360,741	281,963
	<u>696,525</u>	<u>493,397</u>

11. CREDITORS

	2022 £	2021 £
Amounts falling due within one year		
Bank loans and overdrafts	38,889	109,061
Trade creditors	514,213	485,247
Corporation tax	86	10
Social security and other taxes	42,824	40,416
Other creditors	79,591	18,567
	<u>675,603</u>	<u>653,301</u>

12. CREDITORS

	2022 £	2021 £
Amounts falling due after more than one year		
Bank loans and overdrafts	-	23,161

Loans and debentures are secured by way of fixed and floating charges against the company's assets and undertakings.

13. OPERATING LEASES

	2022 £	2021 £
The total future minimum lease payments under non-cancellable operating leases are as follows:		
Not later than 1 year	769,172	477,493
Later than 1 year and not later than 5 years	1,642,691	1,334,250
Later than 5 years	774,034	738,248
	<u>3,185,897</u>	<u>2,549,991</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.

The Association of British Dispensing Opticians charged the ABDO College of Education £330,000 (2021: £330,000) in respect of administrative salaries.

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 £6,441 to the ABDO Benevolent Fund, a connected charity. In 2021 the ABDO Benevolent Fund owed £2,280 to the Association of British Dispensing Opticians.

The ABDO board of directors

D Newsome FBDO R CL SMC (Tech) - President
K Gutsell FBDO (Hons) SLD - Vice President
S Begum FBDO
G Bickle MSc BSc (Hons) FBDO CL
P Black MBA FBDO FEAOO AFHEA
L Bleasdale FBDO
J Lees FBDO
B Rennie FBDO
J Smith BSc (Hons) FBDO Prof Cert LV PGCert MInstLM
J Holmes FBDO - Advisor to the Board

President

Daryl Newsome FBDO R CL SMC (Tech)

Company secretary

Sir Anthony Garrett CBE HonFBDO
(resigned 31 December 2022)

Alistair Bridge
(appointed 1 January 2023)

Registered office

Unit 2 Court Lodges,
Godmersham Park,
Godmersham, Canterbury,
Kent CT4 7DT

Auditor

Burgess Hodgson LLP
Chartered Accountants
and Statutory Auditor,
Camburgh House,
27 New Dover Road,
Canterbury,
Kent CT1 3DN

Bankers

Barclays Bank Plc
Level 27,
1 Churchill Place,
London E14 5HP

Solicitors

Hempsons,
40 Villiers Street,
London WC2N 6NJ

A registered charity governed by a Trust Deed - **Charity Registration Number 299447**
Year ended 31 December 2022

ADMINISTRATIVE AND LEGAL 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 2022 were:

Jo Holmes

Lynda Matthias

Sally Williams

Heather Hows

(re-appointed 30 October 2022)

Keith Cavaye

David Kirk

(resigned 30 October 2022)

Maureen Taylor

(resigned 30 October 2022)

Michael Cody

(appointed 30 October 2022)

Jill Umpleby

(appointed 30 October 2022)

Principal address

Unit 2, Court Lodges,
Godmersham Park,
Godmersham, Canterbury,
England CT4 7DT

Auditors

Burgess Hodgson LLP
Chartered Accountants
and Registered Auditors

Camburgh House,
27 New Dover Road,
Canterbury, CT1 3DN

TRUSTEES' REPORT

During 2022 the fund received a total of £11,805 (2021: £12,030).

For the above period the trustees continued to maintain contact with the beneficiaries of the fund, reviewing grants as and when it becomes appropriate. The beneficiaries received a total of £6,566 in 2022.

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 trustees whose review of the transactions and the financial position is on page 24.

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.

Jo Holmes and Lynda Matthias

On behalf of the trustees 02 May 2023

AUDITORS' REPORT

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 2022. 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.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of Trustees' Responsibilities (set out on page 23), 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 2022 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.

Roderick Archibald
Senior Statutory Auditor
Burgess Hodgson LLP
Chartered Accountants
and Statutory Auditor,
Camburgh House,
27 New Dover Road,
Canterbury, Kent
England CT1 3DN

23 June 2023

ABDO BENEVOLENT FUND Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and Expenditure		
Subscriptions and donations received	642	1,030
Grant from ABDO	11,655	11,000
	<u>12,297</u>	<u>12,030</u>
Investment Income		
Bank interest received	34	4
TOTAL INCOMING RESOURCES	<u>12,331</u>	<u>12,034</u>
Direct Charitable Expenditure		
Grants to dependants or beneficiaries	(6,566)	(9,163)
Other Expenditure		
Commission	(41)	(18)
NET INCOME / EXPENDITURE FOR THE YEAR	<u>5,724</u>	<u>2,853</u>
Fund balance brought forward at 1 January 2022	40,192	37,339
UNRESTRICTED FUND BALANCE CARRIED FORWARD	<u>45,916</u>	<u>40,192</u>

ABDO BENEVOLENT FUND Balance sheet

Year ended 31 December 2022

	2022 £	2021 £
Current Assets		
Cash at bank	36,481	38,061
Debtors	2,994	4,411
Debtors - ABDO	6,441	-
	<u>45,916</u>	<u>42,472</u>
Current Liabilities		
Creditors - ABDO	-	2,280
Net assets	<u>45,912</u>	<u>40,192</u>
Financed by:		
Accumulated / Unrestricted Fund		
Balance brought forward	40,192	37,339
Income over expenditure for the year	5,724	2,853
UNRESTRICTED FUND BALANCE CARRIED FORWARD	<u>45,916</u>	<u>40,192</u>

Approved by the Trustees on 02 May 2023

Jo Holmes and Lynda Matthias Trustees



Unit 2, Court Lodge Offices, Godmersham Park,
Godmersham, Canterbury, Kent CT4 7DT

Telephone 01227 733 905

Email general@abdo.org.uk

website www.abdo.org.uk