

**THE BRITISH ASSOCIATION OF ORAL AND
MAXILLOFACIAL SURGEONS
FINANCIAL STATEMENTS
31 DECEMBER 2025**

Charity Number 1062067

COMPANY REGISTRATION NUMBER 03337359

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2025

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees and Directors

For the purposes of charity and company law and in accordance with the Association's governing document, the trustees of the charity and the directors of the company are certain executive officers of the Council of the Association. The trustees and directors that have held office since 1 January 2025 are as follows:

Professor Patrick Magennis	President (<i>from 1 July 2025</i>) Vice President (<i>to 30 June 2025</i>)
Professor Kathleen Fan	Immediate Past President (<i>from 1 July 2025</i>) President (<i>1 July 2024 to 30 June 2025</i>)
Miss Daljit K Dhariwal	Immediate Past President (<i>from 1 July 2024 to 30 June 2025</i>)
Mr Bhavin Visavadia	Vice President (<i>from 1 July 2025</i>) President Designate (<i>to 30 June 2025</i>)
Mr Shaukat Mahmood	Honorary Treasurer (<i>appointed 1 January 2025</i>)
Mr Iain Varley	Honorary Secretary and Company Secretary (<i>appointed 1 July 2023</i>)

The Council of the Association

The trustees and directors are assisted and advised by the other officers and members of the Council of the Association, who have held office since 1 January 2025, as follows:

Officers of Council

Mr Robert J Banks	President Designate (<i>from 1 July 2025 to 30 June 2026</i>)
Professor Panayiotis Kyzas	BJOMS Editor (<i>appointed from 1 January 2024</i>)
Mr David J W Keith	Chair of Council (<i>from 1 January 2025</i>)

Members of Council

Mr David Drake	(<i>from 1 January 2025</i>)
Mr Aakash Gulati	(<i>from 1 January 2025</i>)
Mr Montey Garg	(<i>from 1 January 2024</i>)
Mr Michael Ho	(<i>from 1 January 2025</i>)
Mr Dilip Srinivasan	(<i>from 1 January 2023</i>)
Ms Cristina Frezzini	(<i>from 1 January 2025</i>)
Ms Rafia Lahooti	Associate Fellow (<i>from 1 January 2025</i>)
Mr Suil Shroff	Associate Fellow (<i>from 1 January 2025</i>)
Miss Elizabeth Gruber	Consultants and Specialists' Group Chair (<i>from 1 January 2025</i>)
Mr Richard Pilkington	Consultants and Specialists' Group Deputy Chair (<i>from 1 March 2025</i>)
Mr Amit Dattani	Fellows in Training Representative (<i>from 1 January 2025</i>)
Mr Jonathan Dennis	Deputy Fellows in Training Representative (<i>from 1 January 2025</i>)

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Ms Mairead Kelly	Junior Trainees and Members' Representative (from 1 January 2025)
Ms Anna Davies	Deputy Junior Trainees and Members' Representative (from 1 January 2025)

The principal address of the charity and the registered office of the company is the offices of the Association at The Royal College of Surgeons of England, 38/43 Lincoln's Inn Fields, London WC2A 3PE.

The charity is registered under the charity number 1062067, and the company is incorporated with the company registration number 03337359.

The trustees have made the following professional appointments:

Accountant:	Hardcastle Burton Chartered Accountants, 36 Dene Road, Northwood, Middlesex HA6 2DA
Auditor:	Buzzacott Audit LLP, 130 Wood Street, London EC2V 6DL
Bankers:	Lloyds TSB Bank plc, Kings Cross Branch, 344 Gray's Inn Road, London WC1X 8BX
Investment Manager:	Cazenove Capital Management wealth management from Schroders, 12 Moorgate, London EC2A 6DA
Solicitor:	Hempsons London, Hempsons House, 40 Villiers Street, London WC2N 6NJ

The following key members of staff are responsible for the day-to-day management of the charity:

Ms Sarah Durham	Senior Administrator
Mrs Danielle Bellanca	Assistant Administrator

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees present their report and the financial statements of the British Association of Oral and Maxillofacial Surgeons ("The Association" or "BAOMS") for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 29 to 31 of the financial statements and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applying to charities preparing their accounts in accordance with the Financial Reporting Standard in the United Kingdom and Republic of Ireland (FRS 102).

This report is a combined Company Directors and Charity Trustees annual report has been prepared to include all the information required by the SORP module 'Trustees' annual report' and applicable charity law and also contains a directors' report as required by company law.

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Status and History

BAOMS is a registered charity, and a company limited by guarantee, not having share capital. Every member undertakes to contribute an amount not exceeding £1 to the assets of the charity in the event of the charity being wound-up during the period of membership, or within one year thereafter.

Oral and Maxillofacial Surgery originated in the United Kingdom as the surgical specialty of dentistry, developing from the need for specialist services to treat jaw injuries sustained by servicemen during the two World Wars. It soon became clear that the prevalence of civilian facial injuries in peace time was at least as great, largely due to the increasing use of motor cars and motorcycles.

The specialty of Oral and Maxillofacial Surgery evolved to meet the clear demand for treatment of an increasingly large range of pathological conditions of the face, jaws and teeth. The complexity of the specialty was reflected by a change of title from The British Association of Oral Surgeons to The British Association of Oral & Maxillofacial Surgeons in the year ended 30 June 1986.

The specialty Association was incorporated on 21 March 1997 and became a registered charity on 24 April 1997. BAOMS is governed by the rules and regulations set down in its company Memorandum and Articles of Association as last updated on 8 October 2021. As of January 2025, the Trustees and Council are reviewing the Memorandum and Articles of Association.

Organisational Structure and Key Management

The overall strategic direction of the charity is determined by the trustees, who are assisted and advised by the other officers and members of the Council of the Association.

The Council normally has 18 members, but additional individuals will be co-opted to attend for specific relevant matters. The Council meets four times a year. The Council members outside Chair, Deputy Chair and the Editor receive no remuneration for their work carried out on behalf of the Association. Travel expenses are paid for all members of Council, who carry out work on behalf of the Association on various committees and working parties in the United Kingdom and throughout Europe.

A Chair of Council is appointed by Council and holds office for a term of four years. The incumbent chairs the Council meetings and represents the Association on a number of committees. The role of Chair of Council is non-voting. The Chair of Council shall be appointed in the first instance as Deputy Chair of Council for a period of one year to run in parallel with the last year of office of the out-going Chair of Council.

The trustees consider that they, together with the Chair of Council and the Senior Administrator, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

The Chair of Council, being a paid role, is remunerated by the Association to the equivalent of two Programmed Activities (units of paid clinical time in the NHS), the equivalent of one working day per week on basic salary. This amount is paid direct to the employing Trust or Organisation in recognition of clinical time spent on Association business. The Deputy Chairman (when in post) is normally remunerated with half a working day per week, again based on basic salary, and paid to their employing NHS Trust. The Editor, being a paid role, is remunerated by the Association to the equivalent of two Programmed Activities (units of paid clinical time in the

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NHS), the equivalent of one working day per week on basic salary. This amount is usually paid direct to the employing Trust or Organisation in recognition of clinical time spent on Association business. As of 1 September 2025 the current Editor is remunerated directly. The Senior Administrator is employed by the Association. Staff salaries are discussed and agreed annually at a Trustees meeting.

The day-to-day administration of the Association is carried out by Ms Sarah Durham, the Senior Administrator and Ms Dannielle Bellanca as Assistant Administrator.

Office space is rented from and based at the Royal College of Surgeons of England. Additional facilities, such as Human Resources advice, are 'bought in' from the Royal College of Surgeons of England, as and when the need arises. Post pandemic the office team have continued to work in the office and from home.

Daily correspondence is dealt with by the office staff and copies are circulated to the trustees and/or the Chair of Council, as appropriate, for comment and dissemination to Council as required. A detailed work plan is agreed annually between the Senior Administrator and the trustees, which sets out the major aims and activities for each year.

The Association's key goals (such as maintaining funding for the Research Fund) are constant factors in any given year. Other factors include:

- Developing strategy for recruitment and retention within the specialty;
- Preparing for the four Council meetings (agendas and papers are agreed by the Chair of Council, and then collated and sent from the office);
- Organising and enhancing the clinical content of Annual Scientific Meetings (both current and future years);
- Invoicing and collecting annual Association subscriptions;
- Maintaining Association membership records; and
- Observing the requirements and obligations of a charitable organisation.

Council appoints a number of sub-committees to organise different areas of the Association's activities as detailed below:

- The Endowments sub-committee oversees the award of clinical and research grants and prizes during the year. The committee meets twice a year and considers applications from all categories of membership for approval by Council. Application for grants is governed by guidelines and an application process, which can be downloaded from the Association's website at www.baoms.org.uk. A formal peer review process by two independent reviewers is organised for grants in excess of £10,000.
- The Clinical Effectiveness committee has now been replaced by Clinical Outcomes and the Quality and Outcomes in oral and Maxillofacial Surgery (QOMS) project. The project manager continues to deliver this work.
- The Education and CPD sub-committee handles CPD accreditation and revalidation.
- The Norman Rowe International Education Foundation (NRIEF) is responsible for work with overseas doctors arranging initiatives such as distance learning courses and humanitarian type initiatives.

In addition, Council spearheads initiatives relating to other education and research issues, public awareness and general promotion of the Specialty - as these are the central main objectives of the charity.

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Method of Recruitment, Appointment, Election, Induction and Training of Trustees

Recruitment

Trustees are selected from past and present Council members (excluding retired Council members). The Honorary Secretary and the Honorary Treasurer may be recruited from the Fellows category of membership. An outline of the duties for each of the trustee positions is circulated to the relevant members of the Association.

Nominations are then submitted together with a supporting statement from the applicant. These are then considered and a trustee appointed at a Council meeting at least three months prior to the post becoming vacant.

Appointment and Election

Under the requirements of the Memorandum and Articles of Association, the members of Council are elected to serve for a period of three years. All eligible fellowship categories of the Association are circulated with an outline of the duties required and nomination forms are submitted along with a statement of intent, which is included with an online election and then circulated to eligible voting members of the Association. Following a change to the Memorandum and Articles of Association in October 2021, the Presidential handover/Term of office was changed from 1 January to 31 December to 1 July to 30 June to allow for the handover to take place at the Annual Scientific Meeting of the Association which is usually in June/July.

Induction and Training

Having accepted appointment, trustees are sent the main documents, which set out the operational framework of the Association, including the Memorandum and Articles of Association. In addition, trustees are directed to the Charity Commissions' guide 'the Essential Trustee'. On-going training for trustees is organised and provided by the Association as and when required. Demitting officers / trustees are encouraged to advise and inform new appointees where practicable.

Risk and Corporate Governance Matters

The trustees have reviewed the major risks facing the Association, aiming to minimise the charity's exposure to risk, whilst attending to its viability and ensuring its longevity. The management of risk is the responsibility of the whole board of trustees, who monitor exposure through regular contact with Council members and office staff. The Association carries a range of insurances, renewed annually, to cover the key insurable risks associated with the administration of the charity's activities, and office procedures ensure that daily back-ups are run for all of the Association's data, including information published on the website.

The trustees consider the key risk facing the Association to be loss of membership. If this were to happen on any significant scale, there would be no reason for the Association to continue in existence and no meetings would need to take place. They constantly review the incentives and recruitment initiatives to engage as many practitioners of OMFS as possible in Association membership categories. The Association also has a risk register which is reviewed and updated annually.

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Statement of Trustees' Responsibilities

The trustees (who are also the directors of The British Association of Oral and Maxillofacial Surgeons for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the Trustees have prepared financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the trustees 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 charitable company, and of the income and expenditure, of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Accounting and Reporting by Charities: Statement of Recommended Practice;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from the legislation in other jurisdictions.

Auditor

The auditors, Buzzacott were re-appointed at the Annual General Meeting held on 18 June 2025.

Statement as to Disclosure of Information to the Auditor

The trustees at the date of approval of this trustees' annual report confirm that so far as each of them is aware, there is no relevant audit information of which the charity's auditor is unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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Professional Indemnity Insurance

The charity has taken out a public liability insurance policy that provides professional indemnity cover (amounting to £500,000 in respect of any one claim) for the Council members (including the trustees) and the staff of the charity. The cost of this insurance policy to the charity for the year was £1,033 (2024: £1,028).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The charitable objectives for which the charity is established are as follows:

- (a) To promote the advancement of education, research and the development of Oral and Maxillofacial Surgery in the British Isles.
- (b) To encourage and assist postgraduate education, study and research in Oral and Maxillofacial Surgery by:
 - (i) Arranging regular meetings at which lectures and demonstrations will be given.
 - (ii) Encouraging the publication of articles on Oral and Maxillofacial Surgery either by publishing a special journal or by other means.
 - (iii) Ensuring that Oral and Maxillofacial Surgery is represented adequately as a specialty to both the Medical and Dental Professions.
 - (iv) Promoting the advancement of the theory and practice of Oral and Maxillofacial Surgery by any other means, which may from time to time be considered appropriate by the Council of the Association.
 - (v) To hold one annual scientific meeting and one joint meeting on topics of interest to allied specialty organisations.

Charitable Activities

In order to meet its charitable objectives, the trustees have set an overall goal for the Association to do everything within its powers to promote and encourage education, study, research and development of Oral and Maxillofacial Surgery as a specialty.

In pursuance of its overall goal, the Association's principal activity is the dissemination of information as it relates to the specialty.

Each year this activity is undertaken in a number of ways, including:

- Encouraging membership of the Association;
- Publishing The British Journal of Oral and Maxillofacial Surgeons ("BJOMS");
- Organising an Annual Scientific Meeting ("ASM");
- Organising, attending, and endorsing other ad hoc meetings; and
- Funding Research and Training initiatives by disbursement of Association funds (through due diligence selection procedures) to individuals, institutions and specialty sub groups.

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Indicators, Milestones and Benchmarks

The trustees monitor a range of measures by which to try to determine the success of the charity in meeting its objectives. These measures include:

- Level of membership and the trend over time (increasing or decreasing);
- Circulation and readership of BJOMS;
- Level of submission of research papers for publication in BJOMS;
- Requests for publications including abstracts and papers, subscriptions and proceeds of electronic downloads from BJOMS;
- Attendance at the ASM;
- Feedback from delegates attending the ASM;
- Uptake on new initiatives to encourage ASM attendance;
- Number of visits to the Association's website and feedback from visitors;
- Members' engagement with sub specialist interest groups (SSIGs); and
- Media interest/requests for information or comment to printed or electronic media.

Public Benefit

The trustees have taken the Charity Commission's general guidance on public benefit (contained within the revised guidance publication "Charities and Public Benefit") into consideration in preparing their statements on public benefit contained within this trustees' annual report.

Benefits and Beneficiaries

In accordance with its charitable objectives, the Association strives to promote education, study, research and development of Oral and Maxillofacial Surgery. In doing so, BAOMS seeks to improve the quality of medical care for the benefit of patients. The charity's ultimate beneficiaries are therefore patients, and benefits to patients are provided through advancing knowledge of, practice in and standards for the specialty.

Trustees' Assessment of Public Benefit

In relation to the assessment of public benefit, the trustees monitor the public benefits which are delivered through the training and support of Oral and Maxillofacial Surgeons (OMFS) within the NHS and interface with individual hospital units. The Association is represented on a number of committees (see pages 12 and 13) to ensure that there are a sufficient number of OMFS consultants to serve the public need.

There is also a direct interface with the public via the Association's website which includes advice leaflets and information about the specialty, information on NHS hospital units and also careers advice.

Grant Making Policy

The Association finances a number of awards to support education and research. These are as follows:

- Down Surgical Prize
- Norman Rowe Lecture Prize
- BAOMS Surgery Prize
- Norman Rowe Clinical Prize
- Paul Toller Research Prize
- Junior Trainees and Members' Prize

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- Associate Fellows Prize
- Clinical and Research Poster Prizes
- IMP Technicians Lecture Prize
- Trainers' Prizes

BJOMS Prizes

The Endowments Sub-Committee (which is appointed by and from Council) meets twice a year to consider applications for research and clinical placement grants. The sub-committee recommends candidates for prizes and grants to Council and advises on the distribution of available funds.

There are prizes available to all categories of membership. Full information on the application process can be found on the BAOMS website (www.baoms.org.uk).

In addition, the Association offers student bursaries to second degree students (studying for their BDS or MBBS) who are interested in pursuing a career in Oral and Maxillofacial Surgery, together with complimentary membership of the Association where applicable and subsidised attendance fees for the Annual Scientific Meeting. Free membership and subsidised attendance rates at the ASM are also now available to first degree students with an interest in the specialty.

Research and Travel Grants

Grants are made available to suitable and successful applicants in respect of:

- Significant Research Grants
- Major Travel Grant
- Trainees Travel / Study Grants
- Support for Specialty Meetings
- Small Project Grants (priming simple research projects and also mini travel grants)
- Student Bursaries and Student Electives

Application details are available on the Association's website at www.baoms.org.uk

Representation on Other Bodies

The specialty of Oral and Maxillofacial Surgery is represented on the following:

- British Association of Surgical Oncology (BASO)
- Confidential Reporting System in Surgery (CORESS)
- Federation of Surgical Specialist Associations (FSSA)
- The Royal College of Surgeons (RCS) of England Council
- Specialty Advisory Committee (SAC) in Oral and Maxillofacial Surgery
- Specialty Advisory Committee (SAC) in Oral Surgery
- Senate of Dental Specialties
- Intercollegiate Board: (FRCS)
- RCS Trauma Committee
- RCS Cancer Services Committee
- RCS Revalidation Board
- Royal College of Surgeons of Edinburgh Board
- European Association of Cranio and Maxillo Facial Surgeons (EACMFS) Council
- European Reference Network for rare diseases

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- UEMS Section of Oral and Maxillofacial Surgery
- International Association of Oral and Maxillofacial Surgeons (IAOMS)
- BMA: CCSC Surgical Specialties Sub-Committee
- Department of Health Professional Bodies

The Chair of Council represents the Association at the majority of the meetings of the organisations outlined above. If the Chair of Council (or Deputy Chair) is unable to attend, where possible, an alternative representative is selected from current Council members. Reports are provided to Council following each meeting. It is vital to have a working relationship on these professional bodies to achieve the overall aims of the Association at local, national and international level.

ACHIEVEMENTS AND PERFORMANCE

Activities, Events and their Impact

The Association has been active in a number of areas:

BAOMS Annual Scientific Meeting

Hosted by: Professor Kathleen Fan, 63rd BAOMS President

The BAOMS Annual Scientific Meeting 2025 was held at the historic London Guildhall and centred on the theme of Global Practice.

During the meeting, the BAOMS AGM and Awards Ceremony took place on Wednesday 18 June and the Presidential handover took place on Friday 20 June, bringing the conference to a close.

The main scientific programme included the President's lecture, delivered by Professor Mahmood Bhutta entitled: Medical supply chains: environmental destruction, sweatshops and child labour.

The Norman Rower Lecture was delivered by Dr Gary Parker entitled: Rebuilding Faces, restoring lives The Impact of OMFS in Global Surgery.

Across the three days, delegates attended 21 themed symposia, including a SAS Associate Fellows Afternoon and an OMFS Nurses Study Day.

We hosted 123 free paper presentations, running in parallel with keynote sessions and symposia. Thanks to grouped Q&A sessions, a new format this year, we were able to accommodate more presentations, which was well received. There were 150 ePoster abstracts, with the Top 20 posters displayed on-site. Interactive ePoster screens were available throughout the meeting. All accepted abstracts will be published in BJOMS, (under the condition that the main author attends the meeting).

Social Programme

The Welcome Reception on Wednesday 18 June was held in the Guildhall Art Gallery, with drinks, canapés, and music provided by the Idalia Quartet from the Royal Academy of Music.

The Annual Dinner, on Thursday 19 June, took place in the iconic Great Hall. Guests enjoyed the performance from a harpist from the Guildhall School of Music, followed by speeches and dancing.

KLS Martin were the Platinum/main event sponsors with DePuy Synthes and Stryker as Gold sponsors along with other exhibiting companies. BAOMS are very grateful for their support of the BAOMS ASM. There was also a conference app which was again well received. The total overall onsite attendance was approximately 700 over the three-day event and the overall feedback for the meeting has been extremely positive.

In addition, the videos of the main presentations via this link in the members area: [BAOMS ASM Content to view | British Association of Oral and Maxillofacial Surgeons](#)

ASM 2025 news items featuring the keynote speakers and also videos and interviews during the meeting:

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[Global Practice: International Associations at the BAOMS annual meeting | British Association of Oral and Maxillofacial Surgeons](#)

BAOMS Journals: BJOMS and AdOMS

BJOMS: The Association continued to organise the publication of The British Journal of Oral and Maxillofacial Surgery ("BJOMS"), which is the official publication of the Association, through the editorial team. Members are encouraged to submit articles on Oral and Maxillofacial Surgery for publication in BJOMS. The Journal Editorial Board is managed by the Editor and the Honorary Treasurer and meets several times a year. The Editor prepares a report for each Council meeting and for the Annual General Meeting. BJOMS (10 issues per year) is currently published in conjunction with Elsevier on a five-year contract. Following a review and process carried out by the Editor and reported at a Council meeting the current publishers, Elsevier, were reappointed and a new five-year contract (2023 to 2027) was agreed and signed. Professor Panos Kyzas took over the role of Editor as planned on 1 January 2024 with a term of office (currently a five-year term).

Since 2020 and as one of the strategic aims of the Association, a second journal, "Advances in Oral and Maxillofacial Surgery" (AdOMS) was launched. This is an open access journal dedicated to publishing research articles on all aspects of surgery in the oro-facial and head and neck region. The AdOMS continues to publish original research, review articles, editorials, technical notes and case reports thus helping to create access for Junior Trainees wishing to publish, whilst maintaining the impact factor for BJOMS.

Both BJOMS and the sister Journal AdOMS continue to function well. Professor Kyzas together with his deputy Mr Rabin Singh and the whole editorial team are to be congratulated for their delivery of both journals on behalf of BAOMS.

BAOMS Quality and Outcomes in Oral and Maxillofacial Surgery (QOMS) Project

Dr Fabien Puglia, QOMS Project Manager

Forty hospitals across England, Wales and Scotland have contributed to the various registries in QOMS. Overall, we have now collected over 19,000 patient episodes of treatment in REDCap across our audit workstreams. This would not be possible without all the data coordinators and surgeons participating to the project.

Developments in 2025

- We published in June 2025 our second report, which covers the whole first 3 years of data collection (2021-2024).
- The QOMS Team secured external funding from charitable (SGC UK and the Head and Neck Oracle Foundation) and commercial (Stryker) sources. This money is being used to support 5 new hospitals to join the project.

Active registries in QOMS

The set of core audits has undergone some changes:

- The TMJ workstream: TMJ Arthroscopy and TMJ replacement.
- The Trauma workstream: Mandible fractures and isolated orbital wall fractures
- The Non-Melanoma Skin Cancer workstream - a new data collection period started in January 2026
- The Oncology & Reconstruction workstream which on top of the surgical audit also includes the Restorative Dentistry / Oral Rehabilitation registry and the Patient-specific implant for mandible reconstruction registry
- The Orthognathic Surgery workstream with the surgical audit and the BAOMS BOS Orthognathic PROM project

QOMS is also running two patient registries dedicated to salivary gland cancers and rare and benign lesions of the jaws.

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BAOMS Website: www.baoms.org.uk

The website continues to provide a useful resource for the public with online patient advice information and a facility to search for oral and maxillofacial surgeons by special interest. There are various discussion forums for BAOMS members, which are hosted in the members' secure area. There are plans to revamp the current site in early 2026. The FlexFacs online educational resource project continues to be available on the site.

BAOMS Office and membership support

The BAOMS office team continue to work in the BAOMS office at the Royal College of Surgeons of England as well as from home. Supporting the membership with frequent website updates as well as assisting with general membership queries. The day the day to day running and management of the Association is under the direction of the Senior Administrator and Chair of Council.

Junior Trainees Group Annual Conference held 8 and 9 November 2025 in Liverpool

Ms Anna Davies, Chair of the Junior Trainees Group (JTG) 2025

The JTG have had a busy year, with this year seeing the development and launch of a new website, the first year of both the JTG Essay Prize and the JTG Supervisor of the Year award, as well as development of a new teaching programme aimed at those starting out in OMFS.

Our Annual Conference was held in the Hilton Hotel, Liverpool on the 8th and 9th November 2025. This year saw 136 delegates from across the UK travel to Liverpool for two-days of high-quality keynote sessions covering the breadth of OMFS, as well as hands on workshops and our AGM.

The conference provided an opportunity for delegates to engage with peers from various stages of (pre-speciality) training in a supportive environment. The conference aimed to develop delegates' knowledge and skills in OMFS, support their professional growth and inspire future surgeons through their exposure to the scope and potential of the speciality. This was all done whilst encouraging the formation of an approachable network between all stages present.

Organised by the JTG Committee, the conference was generously supported by BAOMS through a £5,000 contribution. The JTG is grateful for BAOMS's ongoing annual support, which enabled the team to significantly reduce delegate costs and ensure the event remained accessible to all junior trainees.

For full details of the conference programme, please see the [conference section](#) of our website.

Our Gala Dinner was held on the 8th of November at the Hilton Hotel and comprised a three-course meal with DJ and photobooth. A charity raffle was held in aid of The Canmore Trust following a heartfelt and touching talk by one of our own Oral Medicine colleagues (and the charity founder) Professor John Gibson. We are so pleased to have been able to contribute to such an important and lifesaving cause.

During our prize ceremony, we also took the opportunity to award the inaugural JTG Supervisor of the Year award, with this being awarded to Miss Alexandra Thompson.

The JTG Committee would like to thank all BAOMS members who attended the conference and the consultants and registrars who graciously gave up their time to attend and support what was a fantastic weekend.

We would also like to thank BAOMS council for their continued support of the JTG conference, and of the JTG overall, which is growing in numbers year on year.

Fellows in Training update

Mr Amit Dattani and Mr Jonathan Dennis

We had a very successful Fellows in Training Conference on 9 May 2025 in Leeds. All talks were aligned with the FRCS curriculum, which trainees found extremely valuable and relevant to their exam preparation.

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Amit Dattani, our current Fellows in Training Representative, will demit from the role in December 2025, with Jonathan Dennis succeeding him on 1 January 2026. The Deputy Fellows in Training Representative will work alongside Jonathan to continue supporting and representing trainees across the specialty.

Many thanks to Amit for his time, effort, and commitment to the role. We encourage all trainees to vote in the upcoming Deputy FiT election and to remain actively involved in shaping the future of our training community.

Report from Consultants and Specialists' Group (CSG) Study Day 11 December 2025 at the Academy of Medical Sciences, London

Elizabeth Gruber, Chair of CSG and Richard Pilkington, Deputy Chair of CSG

The programme included presentations from Dr Jason Wong MBE, the Chief Dental Officer England, focusing on updates on the future of Dentistry in the UK, Professor Mary Morrell (Head of School, The Pears Cumbria School of Medicine) and Ms Lydia Boynton (Lead for Clinical Anatomy, MBBS, Imperial College London) about anatomy teaching in the new and established undergraduate programme.

In addition, Mr Christopher Fowell (ISCP Surgical Director) spoke about updates on the ISCP, and curriculum and Miss Elizabeth Yeung (QOMS Deputy Lead) gave an update on BAOMS QOMS. Finally, Prof Judith Jones (BDS Programme Director) spoke on the Oral Surgery Specialist list assessed application process.

FlexFacs Achievements in 2025 and Transition to a Unified Educational Programme Overview

Mr Montey Garg, National Online Training Programme Director, OMFS

FlexFacs and the Postgraduate Virtual Learning Environment (PGVLE): Highlights from 2025

We are pleased to share an update on FlexFacs' continued progress during 2025.

Strengthening National OMFS Education

From December 2024 to November 2025, ten national webinars have been delivered through FlexFacs, each drawing an average of around 115 live attendees from across the training spectrum. Topics have included *Facelift – Basics and Beyond*, *Minimally Invasive TMJ Procedures*, *Medical Negligence in Practice*, *Management of complications of Condylar Injuries*, and other clinically relevant areas. Feedback has remained consistently excellent, with both organisation and educational value regularly rated between 4.5 and 4.9 out of 5. The second National OMFS Quiz Day, held in April 2025, has now become a well-established feature of the training year. Eighty-nine participants joined the live online assessment, completing 120 single best answer questions written by twelve trainers, covering the breadth of the OMFS curriculum.

We warmly congratulate this year's top performers:

- First place: *Richard McLellan*
- Second place: *James Edwin Crawford*
- Third place: *Suzanne Westley*

In recognition of their achievement, and to further encourage participation in future years, BAOMS will be providing Amazon vouchers of £150, £100 and £75 respectively. This small gesture is intended to support trainees in accessing educational materials and to acknowledge the considerable effort required to excel in a national competition of this type.

Innovative and Collaborative Learning

FlexFacs has continued to broaden its educational offering through interspecialty and MDT-style sessions, including a highly regarded *Head and Neck Oncology Study Day* in July and an *Orthognathic MDT session* in August. These events, which reflect the collaborative nature of contemporary practice, were particularly well received and noted for their practical relevance.

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PGVLE: A Central Hub for Training

The PGVLE is an NHS England online learning platform designed to enhance surgical training nationwide by providing flexible, accessible, and comprehensive educational resources. Engagement from the Specialty Advisory Committee, Training Programme Directors, and regional trainers has been very encouraging. Any trainer who would like to use the platform is very welcome to get in touch so that access can be arranged.

The PGVLE now hosts over 70 recorded FlexFacs sessions, along with monthly newsletters and curated reading lists. The platform is maintained and further developed with the support of Ioanna Dimasi, National Online Training Fellow, who continues to play an important role in curating content and assisting trainees nationally.

This combination of live teaching, preparatory material, and on-demand access continues to ensure that learning remains high-quality, equitable, and CPD-accredited.

Looking Ahead to 2026

FlexFacs will continue to evolve in the year ahead, with further interactive case-based webinars, ongoing cross-specialty collaboration, and the third National OMFS Quiz Day planned for April 2026. The programme remains a flagship for postgraduate surgical education and an exemplar of national cooperation within the specialty.

We extend our sincere thanks to all speakers, trainees, trainers, and the wider BAOMS community for their continued support and engagement. Together, we are strengthening the future of OMFS education and fostering a culture of shared learning and professional excellence.

FINANCIAL REVIEW

Financial Results of Activities and Events

During 2025, the Association generated £895,085 (2024: £844,803) of income, and expended resources of £1,155,962 (2024: £1,028,234) principally disseminating information as it relates to any and all of the fields that pertain to the Association's charitable objectives.

In particular, the 2025 Annual Scientific Meeting resulted in a deficit of £3,191 (2024: surplus of £62,166) and the British Journal of Oral and Maxillofacial Surgery plus the Advances in Oral and Maxillofacial Surgery contributed a surplus of £152,042 (2024: £150,535). A significant proportion of Journal income arose from paid electronic downloads of content – from around the globe, demonstrating the breadth of appeal of the material presented. Net investment gains in the year were £129,187 (2024: gains £71,605). Overall, there was a net decrease in funds of £131,690 (2024: decrease £111,826).

Grant Making

In 2025, grants totalling £113,523, (2024: £135,728) were allocated during the financial year to members of the Association for research projects and travel to centres of excellence overseas.

The Association continues to support bursaries for medical students completing their double degree as part of the relatively long training programme for the specialty. In 2025, £22,000 was awarded to twenty two individuals (2024: £33,500 was awarded to thirty six individuals).

Reserves Policy

When considering the need for free reserves the trustees are mindful that they must put in place a suitable foundation for the charity to achieve its long-term strategic goal, that being for the work of the Association to be continued in perpetuity. In addition, the trustees have identified the following areas in which expenditure will be required soon:

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In addition to the day-to-day work of the Association the following and on-going areas have been identified in 2025:

- Up to £12,500 for the speakers' educational fund to fund educational lectures at the Annual Meeting;
- £100,000 for research and clinical / mini grants;
- £15,000 to provide complimentary membership of the Association to students studying their second degree;
- £10,000 to provide complimentary registration at the ASM for students studying for their first and second degrees;
- £30,000 (up to £40,000) to provide student bursaries/support to students studying their second degree;
- £15,000 to support the junior trainees programme, ASiT membership and recruitment;
- £15,000 venue deposits for future meetings;
- £10,000 for updates to the website on-going;
- £5,000 for on-going hosting (£1,000 pcm), support and development of the website (Light Media) to continue to increase its educational and interactive capacity and to further widen communication with the membership;
- £10,000 support costs for membership application system (Oomi);
- £25,000 for the President's Annual Fund;
- £75,000 QOMS Project manager and audit registry.

Bearing this in mind the trustees consider that, in order to limit financial risk and based on current staffing levels, the level of free reserves should be equal to £500,000. This will allow the capacity to operate the work of the Association effectively in the event of unforeseen financial difficulties. It is expected that this would be sufficient to cover the operational costs of the Association for a period of nine months.

Financial Position

The total 'unrestricted funds' of the charity as at 31 December 2025 amounted to £1,098,289, of which £nil had been allocated to the Designated Research Fund (31 December 2024: £1,231,265 of which £398,980 had been allocated to the Designated Research Fund) and £nil (2024: £7,032) relates to the remaining net book value of fixed assets, and therefore do not form part of the free reserves. The free reserves of the charity as of 31 December 2025 therefore amounted to £1,098,289 (2024: £825,253), and include a £398,980 transfer from the designated research fund. The Trustees made the decision during the year ended 31 December 2024 to release designated funds that were held surplus to requirements, and so £398,980 was transferred from the Designated Research Fund to the General Fund. Free reserves are therefore in line with the reserves policy.

In 2024, the Charity About Face transferred funds to BAOMS to be managed as a restricted grant named "Ilankovan About Face Grant", in such amount(s) to be decided by the Endowment sub-committee of BAOMS, to be awarded to Fellows/ Members of BAOMS in order to support Head & Neck Cancer research projects, subject to suitable applications being received. Although the funds were transferred and received by BAOMS in 2024, they met the criteria for income recognition in 2023 and as such were accrued at 31 December 2023.

Investments Policy

The trustees have wide ranging powers to invest the funds of the Association as they see fit, and in practice, they receive advice from the Association's investment managers on appropriate investments. The Association's investment portfolio is now managed by Cazenove Capital Management wealth management from Schroders.

BAOMS uses a Responsible Multi-Asset Fund which has no direct exposure to Russia through any of its investments.

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Alongside its financial aims, the Fund has an explicit responsible investment policy, screening out areas of concern to many charities, integrating environmental, social and governance analysis as a fundamental part of its equity selection process and promoting best practice through active engagement. The managers invest to avoid harm, benefit society through responsible business activities and contribute to solutions through investing for impact. The investment managers will also use their influence to push for progress towards the Sustainable Development Goals.

Whilst there is no specific screen within the mandate to exclude Russian investments, given the fund's overall aims, no Russian stocks were deemed appropriate for the strategy and in-line with the Responsible policy.

Investment Strategy

The investment objective is to be achieved by investment in a balanced portfolio, which can include equities, fixed interest securities and cash, with a medium risk profile. Exposure to hedge funds, structured investments and property funds will also be permissible. Trustees have taken advice and rely on an approach to provide real returns on funds, but avoiding High Risk / High Yield (Casino) patterns of investment, in line with responsible charitable organisation strategy.

Review

In order to monitor progress of the performance of the Association's investments against this policy Cazenove Capital Management wealth management from Schroders provides valuation reports six monthly on 30 June and 31 December. Figures showing the capital performance and a range of indices including the APCIMS Balanced Index are included within these valuation reports.

The trustees will periodically consider whether there is a need to revise the Investment Strategy.

In 2025, the portfolio decreased in value by 4% to £1,550,242, (2024: increased 16% to £1,615,085). The income being generated by the investments decreased by 30% to £59,458, (2024: 17% to £85,337) and is derived from a combination of exposure to high yielding equities as well as the fixed interest area of the market.

PLANS FOR FUTURE PERIODS

BAOMS Annual Scientific Meeting (ASM) 24-26 June 2026

Hosted by BAOMS 64th President Professor Patrick Magennis

BAOMS 2026 Annual Scientific Meeting will be held at the International Convention Centre (ICC) in Belfast 24-26 June 2026. The theme of the meeting is Inter-Faces. There will be colleagues joining the conference from around the world to share knowledge, exchange ideas, practice and innovations to improve overall patient outcome.

The welcome reception will be the medical exhibition at the ICC Annual dinner at the Titanic Belfast.

There will be three parallel sessions running throughout the conference, including a session dedicated to SAS surgeons.

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TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2025

e-FACE Update

Mr Montey Garg - eFace Lead BAOMS

The e-FACE programme, developed by BAOMS in partnership with NHS England's eLearning for Healthcare, continues to support junior colleagues working in OMFS departments, particularly those in Dental Core Training, for whom the original modules were designed.

Work has been progressing on the first phase of the current refresh. This will introduce modest updates to the existing DCT-aligned sessions to ensure they remain current and user-friendly. These revisions are not extensive, but they will help maintain the relevance of the resource for colleagues beginning their OMFS training.

Planning has also begun for the second phase, which aims to expand e-FACE with 22 additional modules written by senior trainers from across the specialty. This development will take time, and we are approaching it steadily to ensure the new content is of high quality and genuinely useful to the wider OMFS community.

Separately, NHS England's Technology Enhanced Learning team has confirmed that all elfh eLearning programmes, including e-FACE, will gradually move to the national Learning Hub over the coming months. Learners will be advised to complete any sessions already in progress on the current elfh platform, as progress will not transfer once a programme relocates. We will receive advance notice—around two weeks—before e-FACE is scheduled to move, and further information will be shared at that point. Until then, colleagues may continue to access the existing e-FACE modules on the [elfh Hub](#) as usual.

These financial statements were approved the members of the committee on 11 March 2026 and are signed on their behalf by:



Professor Patrick Magennis
President



Mr Shaukat Mahmood
Honorary Treasurer

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS YEAR ENDED 31 DECEMBER 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

Opinion

We have audited the financial statements of The British Association of Oral and Maxillofacial Surgeons (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, and statements of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its income and expenditure 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 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 charitable 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

In auditing the financial statements, we have concluded that the trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

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

We have nothing to report in this regard.

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 trustees' report which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS YEAR ENDED 31 DECEMBER 2025

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, 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 below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements, being the Charities Act 2011, Companies Act 2006, health and safety legislation, the data protection act, and the reporting framework as detailed within the accounting policies;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives of management and the review of minutes of Trustee meetings.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of where management considers there was susceptibility to fraud and knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure;
- Gained an understanding of the processes in place for the management of the charity's investments and confirmed the validity of withdrawals from investments; and
- Investigated the rationale behind significant or unusual transactions.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS YEAR ENDED 31 DECEMBER 2025

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Review of the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Agreeing accounts disclosures to underlying supporting documentation.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Pyle
Senior Statutory Auditor
For and on behalf of Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London EC2V 6DL

27 March 2026

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	Note				
INCOME FROM					
Donations	16	280	1,030	1,310	-
Investments	2	59,631	-	59,631	86,096
Charitable activities	3	834,144	-	834,144	758,707
TOTAL INCOME		<u>894,055</u>	<u>1,030</u>	<u>895,085</u>	<u>844,803</u>
EXPENDITURE ON					
Raising Funds					
Investments	4	10,514	3,858	14,372	16,888
Charitable activities	5	1,097,410	44,180	1,141,590	1,011,346
TOTAL EXPENDITURE		<u>1,107,924</u>	<u>48,038</u>	<u>1,155,962</u>	<u>1,028,234</u>
NET EXPENDITURE FOR THE YEAR BEFORE GAINS ON INVESTMENTS					
Net gains on investments	12	(213,869) 78,027	(47,008) 51,160	(260,877) 129,187	(183,432) 71,605
NET (EXPENDITURE) INCOME FOR THE YEAR		<u>(135,842)</u>	<u>4,152</u>	<u>(131,690)</u>	<u>(111,826)</u>
TRANSFERS BETWEEN FUNDS		2,866	(2,866)	(-)	(-)
NET MOVEMENT ON FUNDS RECONCILIATION OF FUNDS		<u>(132,976)</u>	<u>1,286</u>	<u>(131,690)</u>	<u>(111,826)</u>
Total funds brought forward		1,231,265	522,156	1,753,421	1,865,248
TOTAL FUNDS CARRIED FORWARD		<u><u>1,098,289</u></u>	<u><u>523,442</u></u>	<u><u>1,621,731</u></u>	<u><u>1,753,421</u></u>

All recognised gains and losses are included in the above statement of financial activities.

All of the above amounts relate to continuing activities.

The notes on pages 29-43 form part of these financial statements

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

		<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>	<i>Total Funds 2023 £</i>
	<i>Note</i>				
<i>INCOME FROM</i>					
<i>Donations</i>	<i>16</i>	-	-	-	397,965
<i>Investments</i>	<i>2</i>	74,037	12,059	86,096	72,937
<i>Charitable activities</i>	<i>3</i>	758,707	-	758,707	734,383
<i>TOTAL INCOME</i>		<u>832,744</u>	<u>12,059</u>	<u>844,803</u>	<u>1,202,285</u>
<i>EXPENDITURE ON</i>					
<i>Raising Funds</i>					
<i>Investments</i>	<i>4</i>	13,345	3,543	16,888	12,433
<i>Charitable activities</i>		1,002,445	8,901	1,011,346	937,800
<i>TOTAL EXPENDITURE</i>		<u>1,015,790</u>	<u>12,445</u>	<u>1,028,234</u>	<u>950,233</u>
<i>NET (EXPENDITURE)</i>					
<i>INCOME FOR THE YEAR</i>					
<i>BEFORE GAINS, ON</i>					
<i>INVESTMENTS</i>					
<i>Net gains on investments</i>	<i>12</i>	(183,046)	(386)	(183,432)	255,052
		52,017	19,588	71,605	33,999
<i>NET (EXPENDITURE) INCOME</i>					
<i>FOR THE YEAR AND NET</i>					
<i>MOVEMENT IN FUNDS</i>					
		(131,029)	19,202	(111,826)	289,051
<i>RECONCILIATION OF FUNDS</i>					
<i>Total funds brought forward</i>		1,362,294	502,954	1,865,248	1,576,197
<i>TOTAL FUNDS CARRIED</i>		<u>1,231,265</u>	<u>522,156</u>	<u>1,753,421</u>	<u>1,865,248</u>
<i>FORWARD</i>					

The notes on pages 29-43 form part of these financial statements

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

BALANCE SHEET

31 DECEMBER 2025

BALANCE SHEET


	Note	£	2025 £	2024 £
FIXED ASSETS				
Intangible assets	11		-	7,032
Tangible assets	11		-	-
Investments	12		1,550,242	1,615,085
			1,550,242	1,622,117
CURRENT ASSETS				
Debtors	13	340,206		346,711
Cash in hand		76,246		83,954
		416,452		430,665
CREDITORS: Amounts falling due within one year	14	344,963		299,361
NET CURRENT ASSETS			71,489	131,304
NET ASSETS			1,621,731	1,753,421
THE FUNDS OF THE CHARITY				
Restricted funds	16		523,442	522,156
Unrestricted funds: General	17		1,098,289	832,285
Unrestricted funds: Designated	17		-	398,980
TOTAL CHARITY FUNDS			1,621,731	1,753,421

These financial statements were approved on 11 March 2026 by BAOMS Trustees and are signed on their behalf



by:

Professor Patrick Magennis
President



Mr Shaukat Mahmood
Honorary Treasurer

Company Registration Number: 03337359

The notes on pages 29-43 form part of these financial statements

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2025

STATEMENT OF CASH FLOWS

	Note	2025 £	2024 £
CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES			
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	19	(261,368)	93,440
CASH (OUTFLOW) INFLOW FROM INVESTING ACTIVITIES			
Income from UK Listed Investments		59,458	85,337
Purchases of Listed Investments		-	(406,482)
Proceeds from disposal of Listed Investments		190,000	250,000
Broker fee		4,029	-
Interest received		173	759
Net cash provided by (used in) investing activities		253,660	(70,386)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	20	(7,708)	23,054
CASH AND CASH EQUIVALENTS 1 JANUARY	20	83,954	60,900
CASH AND CASH EQUIVALENTS 31 DECEMBER	20	76,246	83,954

The notes on pages 29-43 form part of these financial statements

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2025.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- estimating the liability for multi-year grant commitments.
- estimating the useful economic life of fixed assets; and
- estimating the BJOMS profit share based on 67.5% of profit (after expenditure) as per contract.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that, there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Association will be running a number of events in 2026. The Association anticipates fair levels of cash in 2026.

The Trustees have reviewed the risks posed to the charity and concluded that the charity is in a strong financial and operational position and can continue to support beneficiaries now and for the foreseeable future. However, they will be reviewing the finances in 2026 with a view to reducing some areas of expenditure thus avoiding regular withdrawal of investment capital.

Therefore the Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

With regard to the next accounting period, the year ending 31 December 2026, the most significant areas that affect the carrying value of the assets held by the charity are the level of investment return and the performance of the investment markets.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable.

Credit is taken in the statement of financial activities for the proportion of subscriptions which are receivable in the financial year. All other similar types of income are accounted for on an accruals basis.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Dividends are recognised once the dividend has been declared and notification of the dividend has been received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for.

Irrecoverable VAT is included within support costs and allocated as detailed below.

- Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees.
- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include grants, direct and support costs including governance costs.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs including staff costs and governance costs are apportioned based on the proportion used by the activity.

Intangible fixed assets

All assets costing more than £5,000 and with an expected useful life exceeding one year are capitalised. Amortisation is provided over a period of 5 years, based on the estimated useful life of the asset, on a straight-line basis.

Tangible fixed assets

All assets costing more than £5,000 and with an expected useful life exceeding one year are capitalised.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Furniture and equipment

Expenditure on the purchase and replacement of furniture and equipment is capitalised and depreciated over a 4–10-year period, based on the estimated useful life of the asset, on a straight-line basis.

Fixed asset investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives or other complex financial instruments.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Pension costs

The charitable company participates in a multi-employer defined benefit pension scheme known as Superannuation Arrangements of the University of London ("SAUL"). The scheme is contracted out of the State Earnings-Related Pension Scheme and is a centralised scheme for certain employees with the assets held in separate trustee-administered funds. The charitable company is unable to identify its share of the underlying assets and liabilities of the scheme.

The amount charged to the statement of financial activities in respect of pension costs is the total contributions payable for the year.

Fund Structure

The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objectives of the charitable company.

Designated funds are a particular form of unrestricted funds consisting of amounts, which have been allocated or designated for specific purposes by the trustees. The use of designated funds remains at the discretion of the trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the funds are set out in the notes to the accounts. Amounts unspent at the year-end are carried forward in the balance sheet.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from UK listed investments	59,458	-	59,458	85,337
Bank interest receivable	173	-	173	759
	<u>59,631</u>	<u>-</u>	<u>59,631</u>	<u>86,096</u>
		<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>
<i>Income from UK listed investments</i>		73,278	12,059	85,337
<i>Bank interest receivable</i>		759	-	759
		<u>759</u>	<u>12,059</u>	<u>86,096</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Subscription income from members	169,659	-	169,659	156,794
Journal income	324,799	-	324,799	301,950
Annual scientific meeting income	339,686	-	339,686	299,963
	<u>834,144</u>	<u>-</u>	<u>834,144</u>	<u>758,707</u>

During the year ended 31 December 2025 the Annual Scientific Meeting made a deficit of £3,191, (income £339,686). During the year ended 31 December 2024 the Annual Scientific Meeting recorded a surplus of £62,166, (income £299,963).

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>
<i>Subscription income from members</i>	156,794	-	156,794
<i>Journal income</i>	301,950	-	301,950
<i>Annual scientific meeting income</i>	299,963	-	299,963
	<u>758,707</u>	<u>-</u>	<u>758,707</u>

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

4. INVESTMENT MANAGEMENT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Investment management fees	10,514	3,858	14,372	16,888

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<i>Investment management fees</i>	13,344	3,544	16,888

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants awarded (note 7)	73,523	40,000	113,523	135,728
Costs of disseminating information on the speciality	724,347	4,180	728,527	617,678
Support costs (note 6)	299,540	-	299,540	257,940
	1,097,410	44,180	1,141,590	1,011,346

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<i>Grants awarded (note 7)</i>	135,728	-	135,728
<i>Costs of disseminating information on the speciality</i>	608,777	8,901	617,678
<i>Support costs (note 6)</i>	257,940	-	257,940
	1,002,445	8,901	1,011,346

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

6. SUPPORT COSTS

	Unrestricted Funds	
	Total Funds	Total Funds
	2025	2024
	£	£
Salaries and wages (note 9)	144,651	143,184
Communications costs	1,164	1,232
Audit fees	11,845	11,500
Rent and rates	11,635	17,131
Bookkeeping	16,542	14,860
Finance costs	13,724	11,511
Irrecoverable VAT expense	75,609	51,224
Legal fees	18,146	–
Other office costs	6,224	7,298
	<u>299,540</u>	<u>257,940</u>

7. ANALYSIS OF GRANTS

	2025	2024
	£	£
Grants to individuals		
Research grants awarded to six individuals (2024: six)	54,840	79,995
Travel electives and mini grants awarded to thirty individuals. (2024 fourteen)	27,601	11,532
Student bursaries awarded to twenty-two individuals (2024: thirty six)	22,000	33,500
Poster prizes awarded to four individuals (2024 four)	700	600
Prizes to members		
President's prize awarded to one individual (2024: two)	500	1,000
Norman Rowe clinical prize to one individual (2024: one)	500	500
Paul Toller research prize to one individual (2024: one)	500	500
BAOMS surgery prize to one individual (2024: one)	700	700
BAOMS members prize awarded to two individuals (2024: one)	700	500
Down surgical prize awarded to one individual (2024: two)	1,000	2,000
Trainer of the year awarded to one individual (2024: one)	250	250
Associate fellows prize awarded to no individual (2024: one)	–	500
Bhavesh Karbhari Memorial prize awarded to one individual	500	–
Returned or cancelled awards	(8,005)	(10,075)
	<u>101,786</u>	<u>121,602</u>
Speakers educational fund expenditure	11,737	14,126
Total grants	<u>113,523</u>	<u>135,728</u>

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

8. NET EXPENDITURE FOR THE YEAR BEFORE GAINS ON INVESTMENTS

This is stated after charging:

	2025	2024
	£	£
Staff costs (note 9)	144,651	143,184
Auditors' remuneration	11,845	11,500
Operating lease rentals	11,635	15,759
Depreciation/amortisation	7,032	7,032

9. STAFF COSTS, TRUSTEES EXPENSES AND REMUNERATION OF KEY MANAGEMENT PERSONNEL

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	117,345	112,372
Social security costs	5,010	7,997
Other pension costs	22,296	22,815
	144,651	143,184

The key management personnel of the charity in charge of controlling, running and operating the charity on a day-to-day basis comprise the trustees, the Chairman of the Council and the Senior Administrator.

The total remuneration (including taxable benefits and pension contributions) paid to key management personnel for the year was £105,445 (2024: £101,020).

One Officer of the Council received £33,345 (2024: one Officer: £39,114) for services as Council members provided to the Association. No trustees received any remuneration for their services as trustees. During the year, Council members were reimbursed for travel expenses incurred in attending Council and other relevant meetings totalling £11,232 (2024: £10,069), of which five (2024: four) trustees received £5,742 (2024: £4,476).

The charity has taken out a public liability insurance policy that provides professional indemnity cover (amounting to £500,000 in respect of any one claim) for the Council members (including the trustees) and staff of the charity. The cost of this insurance policy to the charity for the year was £1,033 (2024: £1,201).

Particulars of employees:

The average number of employees during the year:

	2025	2024
	No.	No.
Office and administration staff	2	2
	2	2

One employee earned remuneration of more than £70,000 and less than £80,000 (including taxable benefits but excluding employer's pension contributions) during the year (2024: one).

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION YEAR ENDED 31 DECEMBER 2025

10. TAXATION

The British Association of Oral Maxillofacial Surgeons is a registered charity and therefore is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

11. FIXED ASSETS

	Intangible assets £	Office equipment £	Computer equipment £	Total £
COST				
At 1 January 2025	35,160	8,261	16,019	59,440
At 31 December 2025	35,160	8,261	16,019	59,440
DEPRECIATION AND AMORTISATION				
At 1 January 2025	28,128	8,261	16,019	52,408
Charge for the year	7,032	-	-	7,032
At 31 December 2025	35,160	8,261	16,019	59,440
NET BOOK VALUE				
At 31 December 2025	-	-	-	-
At 31 December 2024	7,032	-	-	7,032

12. INVESTMENTS

Movement in market value

	2025 £	2024 £
Market value at 1 January	1,615,085	1,386,998
Additions	-	406,482
Disposals (Proceeds £190,000, charge of £4,029)	(194,029)	(288,424)
Net unrealised gains	117,157	110,029
Realised gains	12,029	-
Market value at 31 December	1,550,242	1,615,085
Historical cost at 31 December	1,270,844	1,591,198

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Quoted investments		
Alternative (UK)	1,550,242	1,615,085
	<u>1,550,242</u>	<u>1,615,085</u>

As at 31 December 2025 and 31 December 2024, all holdings were within Cazenove Charity Responsible Multi Asset Funds.

13. DEBTORS

	2025	2024
	£	£
Trade debtors	48,600	23,226
Other debtors	-	15,189
Prepayments	92,471	113,069
Accrued income	199,135	195,227
	<u>340,206</u>	<u>346,711</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	58,275	13,669
Taxation and social security	5,207	4,365
Unpaid awards, grants and prizes	60,260	105,185
Accruals	91,821	66,817
Deferred income	129,400	109,324
	<u>344,963</u>	<u>299,360</u>

Deferred Income

	2025	2024
	£	£
Deferred income brought forward	163,325	163,325
Income deferred in the current year	129,400	109,324
Deferred income released in the current year	<u>(163,325)</u>	<u>(163,325)</u>
Deferred income carried forward	<u>129,400</u>	<u>109,324</u>

Deferred income relates to subscription income and meeting income in advance.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2025

15. COMMITMENTS UNDER OPERATING LEASES

On 31 December the charity had future minimum commitments under non-cancellable operating leases as set out below:

	Land and buildings	
	2025	2024
	£	£
Payments which fall due:		
Within one year	17,375	21,862
Within 1 to 5 years	78,143	9,109
	<u>95,518</u>	<u>30,971</u>

16. RESTRICTED INCOME FUNDS

Year ended 31 December 2025	Balance at 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	Balance at 31 Dec 2025
	£	£	£	£	£	£
e Learning Fund	89,041	-	-		-	89,041
Norman Rowe Fund	4,221	-	(4,180)	(41)		-
Map of Medicine	2,825			(2,825)		-
Ilankovan About Face Fund	426,069	1,030	(43,858)	-	51,160	434,401
	<u>522,156</u>	<u>1,030</u>	<u>(48,038)</u>	<u>(2,866)</u>	<u>51,160</u>	<u>523,442</u>

The e Learning Fund was set up in 2009 following the receipt of funding from the Department of Health to cover the costs incurred by BAOMS in relation to the e Learning project as it relates to the charity's specialty.

The Norman Rowe International Educational Foundation Fund was set up in 2007 following the receipt of a donation from the Norman Rowe Educational Trust which has become a sub-committee of the charity known as the Norman Rowe International Education Foundation (NRIEF). The funds have been used to promote the oral and maxillofacial specialist needs of developing and post conflict countries. The fund is now closed.

The Map of Medicine Fund was set up in 2009 to recognise specific sponsorship income contributing to the costs of the Map of Medicine project work. It has been closed as there is no further use for it.

The Ilankovan About Face fund was set up following the receipt of a donation from the About Face charity. The funds are managed by the BAOMS Endowments Sub Committee and used for supporting head and neck cancer research in the widest sense.

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2025

<i>Year ended 31 December 2024</i>	<i>Balance at 1 Jan 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains</i>	<i>Balance at 31 Dec 2024</i>
	£	£	£	£	£
<i>e Learning Fund</i>	89,041	-	-	-	89,041
<i>Norman Rowe Fund</i>	13,123	-	8,902	-	4,221
<i>Map of Medicine</i>	2,825	-	-	-	2,825
<i>Ilankovan About Face Fund</i>	397,965	12,059	3,543	19,558	426,069
	<u>502,954</u>	<u>12,059</u>	<u>12,445</u>	<u>19,558</u>	<u>522,156</u>

17. UNRESTRICTED INCOME FUNDS

Year ended 31 December 2025	Balance at 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	Balance at 31 Dec 2025
	£	£	£	£	£	£
Designated Research Fund	398,980	-	-	(398,980)	-	-
General Funds	832,285	894,055	(1,107,924)	401,846	78,027	1,098,289
	<u>1,231,265</u>	<u>894,055</u>	<u>(1,107,924)</u>	<u>2,866</u>	<u>78,027</u>	<u>1,098,289</u>

The Designated Research Fund was set up by the trustees in 2005 by a transfer of £500,000 from the General Fund. These funds have been invested and will be used to provide further research and educational grants to promote wider research in the speciality. The trustees made the decision to release designated funds that were surplus to requirements. In line with this decision, £398,980 was released from designated funds to the General Fund.

<i>Year ended 31 December 2024</i>	<i>Balance at 1 Jan 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Gains and losses</i>	<i>Balance at 31 Dec 2024</i>
	£	£	£	£	£	£
<i>Designated Research Fund</i>	823,262	44,283	-	(500,000)	31,435	398,980
<i>General Funds</i>	539,032	788,461	1,015,790	500,000	20,582	832,285
	<u>1,362,294</u>	<u>832,744</u>	<u>1,015,790</u>	<u>-</u>	<u>52,017</u>	<u>1,231,265</u>

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

At 31 December 2025	Intangible fixed assets £	Investments £	Net current assets £	Total £
Restricted Funds	-	433,200	90,242	523,442
Unrestricted Funds	-	1,117,042	(18,753)	1,098,289
Total Funds	-	1,550,242	71,489	1,621,731

<i>At 31 December 2024</i>	<i>Intangible fixed assets £</i>	<i>Investments £</i>	<i>Net current assets £</i>	<i>Total £</i>
<i>Restricted Funds</i>	-	426,069	96,087	<i>522,156</i>
<i>Unrestricted Funds</i>	7,032	1,189,015	35,218	<i>1,231,265</i>
<i>Total Funds</i>	7,032	1,615,084	131,305	<i>1,753,421</i>

Total unrealised gains as at 31 December 2025 constitute movements on revaluation and are as follows:

	2025 £	2024 £
Unrealised gains included above:		
On investments	279,398	23,887
Total unrealised gains at 31 December	279,398	23,887
Reconciliation of movements on unrealised gains:		
Unrealised gains at 1 January	23,887	(86,142)
Add: Net gains on disposals in year	138,354	-
Add: Net gains arising on revaluations in the year	117,157	110,029
Total unrealised gains at 31 December	279,398	23,887

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2025

19. RECONCILIATION OF NET INCOME TO NET CASH USED IN OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds (as per the statement of financial activities)	(131,690)	(111,826)
Depreciation/amortisation	7,032	7,032
Income from investments	(59,458)	(85,337)
Interest receivable	(173)	(759)
(Gains) on investments	(129,187)	(71,605)
Decrease (increase) in debtors	6,505	367,480
(Decrease) Increase in creditors	45,602	(11,545)
Net cash used in operating activities	(261,368)	93,440

20. ANALYSIS OF CHANGES IN NET DEBT

	1 Jan 25	Cash flows	31 Dec 25
	£	£	£
Cash in hand and at bank	83,954	(7,708)	76,246

21. PENSION SCHEME

The Association participates in the Superannuation Arrangements of the University of London (“SAUL”), which is a centralised defined benefit scheme within the United Kingdom and was contracted out of the Second State Pension (prior to April 2016).

SAUL is an independently managed pension scheme for the non-academic staff of over 50 colleges and institutions with links to higher education.

Pension benefits accrued within SAUL currently build up on a Career Average Revalued Earnings (“CARE”) basis.

The Association is not expected to be liable to SAUL for any other current participating employer’s obligations under the Rules of SAUL, but in the event of an insolvency of any participating employer within SAUL, an amount of any pension shortfall (which cannot otherwise be recovered) in respect of that employer, may be spread across the remaining participating employers and reflected in the next actuarial valuation.

Funding Policy

SAUL’s statutory funding objective is to have sufficient and appropriate assets to meet the costs incurred by the Trustee in paying SAUL’s benefits as they fall due (the “Technical Provisions”). The Trustee adopts assumptions which, taken as a whole, are intended to be sufficiently prudent for pensions and benefits already in payment to continue to be paid and for the commitments which arise from Members’ accrued pension rights to be met.

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The Technical Provisions assumptions include appropriate margins to allow for the possibility of events turning out worse than expected. However, the funding method and assumptions do not completely remove the risk that the Technical Provisions could be insufficient to provide benefits in the future.

A formal actuarial valuation of SAUL is carried out every three years by a professionally qualified and independent actuary. The last actuarial valuation was carried out with an effective date of 31 March 2023. Informal reviews of SAUL's position, reflecting changes in market conditions, cash flow information and new accrual of benefits, are carried out between formal valuations.

The funding principles were agreed by the Trustee and employers in June 2021 and will be reviewed again at SAUL's next formal valuation in 2026.

At the 31 March 2023 valuation SAUL was 105% funded on its Technical Provisions basis. The cost of accrual was 19.3% versus member and employer contributions of 27%, the difference being known as the contribution buffer.

The Trustee, Employers and SAUL negotiating committee also agreed to a package of measures to reduce the contribution buffer, with Employers decreasing their contributions from 21% to 19% on 1 September 2024, and to increase the annual cap on CPI pension increases in payment for future accrual from 2.5% to 5% from April 2025. As a result of these changes the contribution buffer will reduce to 3.7% of Salaries when these changes have taken effect.

Employer pension contributions charged to the statement of financial activities during the year amounted to £22,296, (2024: £22,815).

Accounting Policy

The Association is a Participating Employer in SAUL. The actuarial valuation applies to SAUL as a whole and does not identify surpluses or deficits applicable to individual employers. As a whole, the market value of SAUL's assets at 31 March 2023 was £3,096 million representing 105% of the liabilities. The market value of SAUL's assets at 31 March 2023 was £3,072 million representing 109% of the estimated liabilities.

It is not possible to identify an individual Employer's share of the underlying assets and liabilities of SAUL. The Association accounts for its participation in SAUL as if it were a defined contribution scheme and pension costs based on the amounts actually paid (i.e. cash amounts) in accordance with paragraphs 28.11 of FRS 102.

The valuation as at 31 March 2023 noted a Technical Provisions surplus. Therefore, no deficit contributions were required following the 2023 valuation and there is no defined benefit liability (i.e. the present value of any deficit contributions due to SAUL) to be recognised by the Association.

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22. RELATED PARTY TRANSACTIONS

One Officer of Council received £33,345, (2024: one Officer received £39,114) for services as Council members provided to the Association. No trustees received any remuneration for their services as trustees. During the year, Council members were reimbursed for travel and subsistence expenses incurred or paid for by the charity on their behalf in attending Council and other relevant meetings totalling £11,232, (2024: £10,069), of which five (2024: four) trustees received £5,742 (2024: £4,476).

During the year ended 31st December 2025, the Association was invoiced £2,425 (2024: £3,950) by S Brennan for graphic design services. S Brennan is the spouse of the Association's Senior Administrator who is also a member of the key management personnel. At the year end the Association owed S Brennan £nil, (2024: £665). The transactions were made on terms equivalent to those that prevail in arm's length transactions.

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YEAR ENDED 31 DECEMBER 2025

**The following pages do not form part of the statutory financial statements
which is the subject of the independent auditor's report**

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	2025	2024
	£	£
INCOME FROM DONATIONS		
Donations	1,310	-
INCOME FROM INVESTMENTS		
Income from UK listed investments	59,458	85,337
Bank interest receivable on short term cash deposits	173	759
	<u>59,631</u>	<u>86,096</u>
CHARITABLE ACTIVITIES		
Subscription income from members	169,659	156,794
Journal income	324,799	301,950
Annual scientific meeting income	339,686	299,963
	<u>834,144</u>	<u>758,707</u>
TOTAL	<u>895,085,</u>	<u>844,803</u>
EXPENDITURE ON INVESTMENT MANAGEMENT COSTS		
Investment management fees	<u>14,372</u>	<u>16,888</u>

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	117,345	112,372
Staff costs - Employer's NIC	5,010	7,997
Staff costs - Pension costs	22,296	22,815
Establishment – Rent and rates	11,635	17,131
Amortisation	7,032	7,032
JTG conference costs and JT (MRCS) programme	6,850	7,190
Website development and maintenance costs	7,183	9,527
AAOMS/Overseas BAOMS Presidents	7,123	1,757
Strategic costs / PR Officer	9,758	8,669
Grants, awards and prizes	113,523	138,228
Cost of providing journals to members	172,757	151,415
Annual Scientific Meeting expenditure	342,877	237,797
Committee, council and senate expenses	41,115	40,750
Chairman of council and deputy chair costs	33,345	39,114
Presidents annual fund	21,173	23,821
Other office costs	6,224	7,297
Irrecoverable VAT expense	75,609	51,224
Bookkeeping	16,542	14,860
Communications	1,164	1,232
Bank interest and charges	13,724	11,511
Audit fees	11,845	11,500
Audit advisory fees		
QOMS	62,847	64,346
BAOMS membership operating system	-	15,527
Legal fees	18,146	
Publications	3000	8,234
	<u>1,141,590</u>	<u>1,011,346</u>
NET (EXPENDITURE)/SURPLUS FOR THE YEAR	<u>(260,877)</u>	<u>(183,431)</u>
BEFORE GAINS ON INVESTMENTS	<u></u>	<u></u>

THE BRITISH ASSOCIATION OF ORAL AND MAXILLOFACIAL SURGEONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
CHARITABLE ACTIVITIES		
Costs of disseminating information on the speciality		
<i>Activities undertaken directly</i>		
JTG conference costs and JT (MRCS) programme	6,850	7,190
ASiT	3,000	3,000
OMFS Illustrated guide	-	5,234
Amortisation	7,032	7,032
Website development and maintenance costs	7,183	9,527
QOMS	62,847	64,346
Strategic costs/ PR Officer	9,758	8,669
Cost of providing journals to members	172,757	151,415
Annual Scientific Meeting expenditure	342,877	237,797
Committee, council and senate expenses	41,115	40,750
Chairman of council and deputy chair costs	33,345	39,114
Presidents annual fund	21,173	23,821
BAOMS membership operating system	-	15,527
AAOMS/Overseas BAOMS Presidents	7,123	1,757
Grants, awards and prizes	113,523	138,228
	<u>842,050</u>	<u>753,407</u>
<i>Support costs</i>		
Staff costs - Wages & Salaries	117,345	112,732
Staff costs - Employer's NIC	5,010	7,997
Staff costs - Pension costs	22,296	22,815
Establishment – Rent and rates	11,635	17,131
Other office costs	6,224	7,297
Irrecoverable VAT expense	75,609	51,224
Bookkeeping	16,542	14,860
Communications	1,164	1,232
Bank interest and charges	13,724	11,511
Legal fees	18,146	
Audit fees	11,845	11,500
	<u>299,540</u>	<u>257,939</u>
	<u><u>1,141,590</u></u>	<u><u>1,011,346</u></u>