

THE BRITISH ORTHODONTIC SOCIETY

England & Wales · Charity number 1073464

Details

Other names	BOS
Status	Registered
Legal form	Charitable company
Company number	03695486
Registered	1999-01-22
Register	View on the Charity Commission register

Contact

Address	Royal College Of Surgeons Of Englan 38-43 Lincoln's Inn Fields London WC2A 3PE
Phone	02073538680
Email	executivesec@bos.org.uk
Website	www.bos.org.uk

Activities

Objects: TO PROMOTE THE STUDY AND PRACTICE OF ORTHODONTICS, TO MAINTAIN AND IMPROVE PROFESSIONAL STANDARDS IN ORTHODONTICS, AND TO ENCOURAGE RESEARCH AND EDUCATION IN ORTHODONTICS.

Activities: Offer reliable information on orthodontics for patients, public and health authorities through publications, website, and media. Provide professional education for orthodontists through Conferences and Meetings. Advance knowledge by funding orthodontic research through the BOS Foundation, Clinical Audit and Awards programmes, and publishing the Journal of Orthodontics.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,621,977	£1,783,396	£2,184,452	5
2023-12-31	£1,754,598	£1,909,024	£2,215,825	3
2022-12-31	£1,360,993	£1,756,074	£2,716,792	3
2021-12-31	£1,178,066	£1,349,758	£3,381,238	3
2020-12-31	£753,040	£899,332	£3,352,055	3

Trustees

Name	Role	Appointed
Claire Bates		2024-12-31
Dr Nigel Adrian Fox		2025-10-20
Dr Nikki Atack		2025-10-20
Faiza Lewis		2026-01-01
Hayley Llandro		2024-12-31
Hemendra Shah		2024-12-31
Matthew John Clover Dr		2024-01-01
Peter Mossey Professor		2024-01-01
Robert Lawson		2024-12-31
Simon Mark Watkinson		2026-01-01
Stephen Chadwick Dr		2024-01-01

THE BRITISH ORTHODONTIC SOCIETY

England & Wales - Charity number 1073464

Accounts

Charity registration number 1073464 (England and Wales)

Company registration number 03695486

THE BRITISH ORTHODONTIC SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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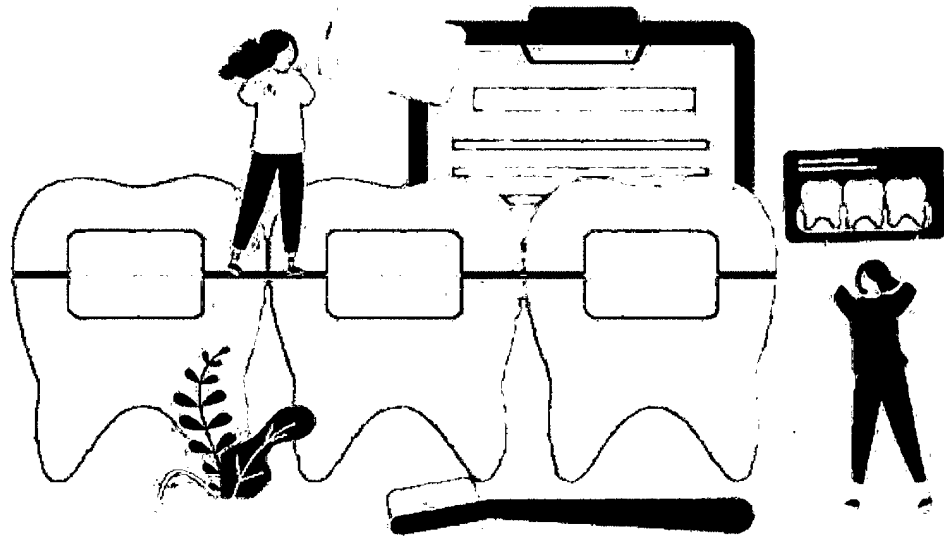


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THE BRITISH ORTHODONTIC SOCIETY
ANNUAL REPORT

2024



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THE BRITISH ORTHODONTIC SOCIETY

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THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report together with the financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

1. Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Nikki Atack	President	Demitted 31 st December 2024
Robert Lawson	President	Appointed 1 st January 2025
Simon Littlewood	Honorary Secretary	Demitted 31 st December 2024
Claire Bates	Honorary Secretary	Appointed 1 st January 2025
Grant McIntyre	Honorary Treasurer	
Stephen Chadwick	Director of Clinical Governance	
Matthew Clover	Director of Clinical Practice	
Sally Walker	Director of Education	Demitted 31 st December 2024
Hemendranath Shah	Director of Education	Appointed 1 st January 2025
Anjli Patel	Director of External Relations	Demitted 31 st December 2024
Hayley Llandro	Director of External Relations	Appointed 1 st January 2025
Guy Deeming	Director of Professional Development	
Peter Mossey	Director of Research	

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FOR THE YEAR ENDED 31 DECEMBER 2024

2. Reference and Administrative details

Charity name	The British Orthodontic Society
Other name the charity uses	None
Registered charity number	1073464
Charity's principal address	Royal College of Surgeons of England 38-43 Lincoln's Inn Fields LONDON WC2A 3PE 02073538680 executivesec@bos.org.uk www.bos.org.uk
Company registered number	03695486
Auditor	Warner Wilde Limited, 4 Marigold Drive, Bisley, Woking, Surrey, GU24 9SF
Bankers	HSBC, 165 Fleet Street, London, EC4A 2DY
Solicitors	Lawyers for Doctors Limited, Broad Quay House, Prince Street, Bristol, BS1 4DJ

3. BOS Objectives & Activities

Our Mission

As the leading voice of orthodontics in the UK we are dedicated to the life-enhancing results that orthodontics delivers. Together with our professional members, we champion the advancement of the specialty through education, advocacy and research. We are driven by excellence in patient care.

Charitable Aims

- To promote the study and practice of orthodontics.
- To maintain and improve professional standards in orthodontics.
- To encourage research and education in orthodontics.

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Activities

- Delivery of an education portfolio for the whole orthodontic team including a range of in-person and online education.
- Development of standards of orthodontic care for professionals to follow.
- Promotion and funding of research in orthodontics.

The charity has paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements, Performance & Forward Plans

Clinical Practice

Over the past year, several significant achievements have been made. Meetings have taken place with NHSE and Managed Clinical Networks (MCNs) to discuss the implications of the new Provider Selection Regime (PSR) guidance and its relevance to orthodontic commissioning. In parallel, active support has been given to the legal case against HMRC in an effort to overturn the decision to remove VAT exemption on orthodontic appliances. Alongside these national-level initiatives, ongoing assistance has continued for members with contractual matters, while also responding to queries raised by members of the public.

These activities have led to tangible improvements in beneficiaries' circumstances. Members have received regular updates on contractual arrangements and the latest legislation affecting orthodontic procurement. In addition, direct support has been offered to the public, helping individuals understand treatment access, NHS eligibility criteria, and standards of care.

The impact has also been felt more widely across society. Efforts to raise national awareness of oral health have been delivered through public campaigns and strategic partnerships. Relationships with NHSE and the British Dental Association (BDA) have been further strengthened, ensuring a more coordinated approach to orthodontic provision and advocacy.

Nevertheless, challenges remain. A key priority is ensuring that MCNs make full use of the comprehensive range of contract tendering options set out in the PSR guidance document. Another challenge lies in reaching all members of the profession to ensure they are well supported during the next round of orthodontic contract tendering.

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Looking ahead to 2026 and beyond, the focus will be on continuing to influence NHSE policy in relation to orthodontic provision. A major part of this work will involve educating MCNs on the role of the PSR guidance in the forthcoming round of contract tendering. Members will also be supported through the orthodontic reprourement process with regular updates provided at BOS events, ensuring they remain fully informed and prepared for future developments.

Matt Clover

Director of Clinical Practice

Education

Over the past year, the Society has delivered a wide range of educational opportunities for all members of the orthodontic team, offered in face-to-face, virtual, and hybrid formats. Members now also benefit from a virtual learning environment hosted on the Moodle platform and administered by the Royal College of Surgeons of Edinburgh. This platform provides access to a variety of CPD activities tailored to different groups: specialty trainees in orthodontics (years 1–3) can access the National Orthodontic Programme, while a dedicated post-CCST area has been developed for ST4–5 trainees. Dental Care Professionals have their own bespoke section, and all members benefit from a general area linked to CPD resources associated with the *Journal of Orthodontics*.

A number of targeted initiatives have further enhanced training provision. A national webinar was delivered to specialty trainees and their Clinical and Educational Supervisors to explain the new Orthodontic Specialty Curriculum and assessment methods introduced in September 2024. Core CPD has continued to be provided via Pro-Dental CPD, and collaboration with the British Society of Dental and Maxillofacial Radiology has enabled the delivery of specialist CBCT training. In addition, the Society worked with the Training Grades Group to organise a national post-CCST virtual seminar programme, supporting specialty trainees preparing for consultant roles within the NHS. Beyond education, a significant achievement was the careful packaging and secure storage of the BOS Museum and Archives in a bespoke facility, ensuring the preservation of the Society's history.

These initiatives have improved circumstances for beneficiaries by enhancing the professional capabilities of members and, in turn, supporting the wider public. The provision of continuing education and CPD opportunities has been central to maintaining high professional standards and improving the quality of patient care.

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The impact has extended beyond immediate beneficiaries. The Society has continued to raise national awareness of oral health through public campaigns and partnerships, while also supporting research into treatment effectiveness, helping to strengthen the evidence base that informs both policy and clinical practice. At the same time, BOS has upheld and promoted ethical standards, transparency, and professionalism across dentistry, reinforcing public trust in the profession.

Performance against key indicators has been strong. More than 30 educational events were delivered, with over 85% of attendees rating the content and organisation as excellent or very good. Thirteen active BOSF-funded research projects were supported, representing commitments of more than £500,000. In addition, the Journal of Orthodontics achieved a major milestone in securing its first Impact Factor (1.3), alongside a notable increase in submissions from 28 different countries.

Looking forward to 2025 and beyond, the Society plans to further expand CPD opportunities for the orthodontic team. This will be achieved both through a diverse programme of educational events and by continuing to develop the Virtual Learning Environment, ensuring that members across all roles and stages of their careers have access to high-quality, flexible learning.

Hemendranath Shah

Director of Education

External Relations

Over the past year, the External Relations team has delivered a number of important achievements. A major milestone was the build and launch of the *My Missing Teeth* website (www.mymissingteeth.co.uk), designed to educate and inform the public about the condition, which affects one in thirty people in the UK. Alongside this, the Society celebrated its 30th anniversary with a year-long campaign, *BOS @30*, which was widely covered and well received by members.

Press engagement has been extensive and impactful, securing national and professional coverage across a wide range of topics. Notable examples include features in *The Guardian* on soft foods and jaw development and on "mewing," an article in *BDJ in Practice* on dental tourism, and coverage of Roz McMullan's OBE. The team also secured widespread media attention for the announcement of the new BOS President and Honorary Patron, contributed expert advice to *Sussex Express* on jaw and dental health, partnered with Kidscape for Anti-Bullying Week, and supported the drafting of a joint letter to the Health Secretary, Wes Streeting, and Chief Dental Officer for England, Jason Wong.

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Support was also provided to BOS educational events, enabling hybrid delivery options for delegates both onsite and online. A new co-hosted event with 32Co was successfully launched in collaboration with the office and events team, providing a potential blueprint for future initiatives. The ongoing @KeepGBSmiling campaign continued to promote healthy eating and oral hygiene, while the team also assumed responsibility for the commercial aspects of BOS magazines and the *Journal of Orthodontics*. Furthermore, the Society maintained a visible presence at major industry events, including BDIA, Dentistry Show, and Dentistry Show London, by providing speakers and hosting stands.

These efforts have brought clear improvements to members' experiences. The Members' Area of the BOS website was upgraded, issues with the online shop were resolved, and the *Find a Treatment* function was reinstated. Participation in careers fairs enhanced the visibility of orthodontics as a career choice, fostering early engagement with the profession. The BOS Foundation (BOSF) also benefited from new online donation pages, allowing members to make one-off or ongoing contributions, while additional guidance and support were provided to the new Editor of *BOS News*, Arti Hindocha.

The impact has also been felt more widely. The team's proactive liaison with both consumer and professional press has provided expert insight, commentary, and, when necessary, refutations of misinformation about orthodontics. The launch of the *My Missing Teeth* website has created a valuable new resource for the public, while national campaigns and partnerships have continued to raise awareness of oral health and the importance of orthodontic care.

Performance metrics highlight the strength of these achievements. The 30th Anniversary campaign secured multiple national media placements and extensive professional coverage. Public engagement has continued through campaigns, events, and targeted university outreach. From October 2024 to August 2025, the BOS website attracted more than 68,000 users, with over 26,000 views of the "Your Jaw Surgery" section and more than 2,200 users accessing the Members' Area and professional pages. Social media presence also grew, with a combined following of 6,118 across all platforms and private member groups reaching 556 participants. LinkedIn generated around 4,000 impressions per month, Facebook achieved approximately 2,500 monthly views, and Instagram—our highest-engagement platform—reached 13,500 views per month. All channels continue to show healthy growth.

There have, however, been challenges. The situation in Gaza generated strong opinions among members, and as a registered charity the Society was limited in what it could publicly say. Another ongoing challenge has been maintaining member engagement by providing content and services that encourage both retention and recruitment.

Looking ahead to 2025 and beyond, the External Relations team will contribute actively to

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the Membership Working Party, helping to communicate new and improved benefits to both existing and potential members. Work will also continue within the Commercial Working Party to explore ways of collaborating effectively with industry partners for the benefit of both the membership and the sector as a whole. The Society will maintain its presence at major dental events and exhibitions, providing speakers and encouraging new membership and attendance at BOS events. Press engagement with both professional and consumer media will continue to raise the profile of orthodontics, the Society, and the value of its offering. Finally, collaboration with the BOS Foundation will focus on developing an effective strategy to increase donations, whether through one-off contributions, ongoing support, or legacy giving.

Hayley Llandro and Anjili Patel

Current and Former Director of External Relations

Clinical Governance

Over the past year, the Governance Directorate has delivered a broad range of work across its core areas of audit, publications, ethics, and clinical effectiveness.

Audit

The directorate, under the leadership of Mariyah Nazir, Chair of Audit, has continued to receive a steady number of requests for surveys. The ability to seek the views of members is of great value to the Society, providing insight into clinical practice, professional perspectives, and workforce trends. At the same time, care is taken to avoid over-surveying, which can lead to fatigue and reduced response rates. Striking the right balance remains a priority.

Recent surveys have explored a wide range of important topics, including: clinical decision-making in radiographic assessment of ectopic teeth and the use of CBCT; health advocacy in orthodontics; diversity and leadership within the profession; functional appliance use by UK orthodontists; patient-initiated follow-up (PIFU); job satisfaction among orthodontic therapists; the impact of MRI on orthodontics; clinician experiences of duty of candour; and national approaches to clinical photography in hospital orthodontic departments. These projects demonstrate both the breadth and depth of issues explored through BOS-led audit. The Society is grateful to Mariyah for the excellent work she continues to provide in this vital area.

Publications

The directorate also encompasses publications, led by Chair Sameer Patel. Significant progress has been made in updating and expanding BOS advice and information leaflets, ensuring that both members and the public have access to reliable, high-quality guidance.

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These resources are available in both digital and printed formats, with a structured publication programme developed in partnership with the BOS News team to promote awareness and accessibility.

The advice leaflets, authored and updated by BOS members, are designed to support professional practice while also benefiting patients and, in some cases, reaching a wider audience. Recent work has focused on ensuring consistency between member-facing and patient-facing guidance, particularly around issues such as written consent. While defence societies advise that a written treatment plan is not a strict requirement for orthodontics, the Society's position is that such a plan is often helpful. Efforts have also been made to review the readability and accessibility of publications to ensure they meet the needs of all audiences.

Ethics

The governance directorate further includes ethics, led by Chair Nicky Stanford. On behalf of BOS, Nicky attended four meetings with the GDC regarding their new Scope of Practice guidance. The Society was successful in securing the inclusion of all its recommendations, and the final guidance is expected to be published later this year. Key outcomes include explicit clarification of the orthodontic therapist scope of practice, with confirmation that procedures involving the removal of enamel, such as interproximal reduction (IPR), are outside their remit. In addition, it was confirmed that all orthodontic procedures, including IPR for orthodontic purposes, are outside the scope of practice for dental therapists.

In addition, BOS contributed to a GDC round table on their forthcoming consultation regarding a new Framework of Professionalism. This framework will be supported by material from specialist societies, enabling the GDC to illustrate how principles and professional guidance apply to different clinical situations and contexts.

Clinical Effectiveness Bulletin

The directorate also oversees the *Clinical Effectiveness Bulletin* (CEB). After a period of valued service, Robert Smyth has completed his term as editor. His contribution, particularly the development of searchable publications on the BOS website, will leave a lasting legacy. The Society extends its thanks to Robert for his excellent work and dedication.

The winners of the CEB prize will be formally announced at the BOC. This year's awards are:

- **First place:** *Recycling orthodontic impression trays: A sustainable improvement* (KA Carney, R Bissett, E Chalmers, C Tothill)

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- **Second place:** *Going the distance: Comparative analysis of a dramatic change in protocol for patient attendance at Cleft Lip & Palate MDT clinics* (S Daley, S Brannen, L Burbridge, R Mattick)
- **Third place:** *Staff education and awareness of e-cigarette use and orthodontics: A quality improvement project* (J Bell, S Germain)

The Society is pleased to confirm that Madeleine Storey has applied to become the new editor of the *Clinical Effectiveness Bulletin*, ensuring continuity and future development.

Beyond 2025

Looking ahead, the Governance Directorate will shortly advertise for the role of Chair of Governance, providing an opportunity for new leadership to continue building on the strong foundations already in place.

Steve Chadwick

Director of Clinical Governance

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TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

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Research

1. Summary of Main Achievements

There is currently a record amount of funding (almost £900K) of BOS / BOSF funded research inclusive of joint funding packages being spent or pending for British Orthodontic research.

Success with obtaining matching funds through pump priming grants offered by the Royal College of Surgeons of England, with 2 such grants awarded in 2024.

Development of new BOS / BOSF Strategic Plan by the Research Directorate in consultation with BOS colleagues and complementary to other directorates approved at the December 2024 BOS Board meeting

New strategic plan BOS / BOSF strategic plan is complementary to the Commercial Sponsorship Strategy, the BOS Membership strategy, the Internationalisation Strategy and the Undergraduate Recruitment strategy.

The Journal of Orthodontics (JOR) achieved an impact factor of 1.3 and remains popular and reputable with annual activity continue in an upward trajectory in 2024, greater than the equivalent period in 2023.

Successful ongoing engagement with professional and public media to raise awareness of the value and benefits of orthodontic research.

2. Improvement to Beneficiaries' Circumstances

The Society's research awards have improved the professional capabilities of members for their skills in critical appraisal, career development and supported the public by generating evidence for the provision of optimal evidence based orthodontic care.

Scholarship and Awards (S&A) supports the careers of BOS members and encourages the pursuit of excellence in research and clinical care through acknowledgement of prizewinners.

The publication of the JOR provides a resource for improvement of knowledge and understanding of orthodontics, and opportunities for support of continuing education and continuous professional development (CPD) which in turn improves professional standards and patient care.

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3. Wider Benefits to Society

British Orthodontic Society (BOS / BOSF) research grant funding supports research into treatment effectiveness, contributing to evidence-based policy and clinical practice for patient benefit.

BOS research raises national awareness of the value not only of orthodontics to health and wellbeing but also the value of oral health and how orthodontics contributes to overall health.

Through public campaigns and partnerships such as "Keep Britain Smiling" there has been increased engagement of the public raising their awareness of the benefits of orthodontics, the role that orthodontic treatment plays in overall oral and general health.

Increased emphasis on person centred care and inviting feedback from those who have received orthodontic treatment with this being used to promote the benefits.

4. Key Performance Indicators or Metrics

Throughout 2024, there have been 18 active BOSF or joint BOS / RCS funded research projects ongoing or awarded; with over £800,000 in financial commitments.

Journal of Orthodontics (JOR) maintained its Impact Factor of 1.3 and annual activity appears to continue in an upward trajectory with 264 paper submissions (from 28 countries) in 2024, greater than the equivalent period in 2023.

The 2024 the Research Protocol Award, Chapman Prize, Geoffrey Fletcher Elective Scholarship were all awarded.

The JOR impact factor of 1.3 has been maintained and the journal remains popular and reputable. The percentage acceptance rate in the context of higher numbers of manuscripts is slightly lower than 20%.

5. Challenges and Mitigation

The landscape with respect to the achievement of research competency within training programmes has changed significantly, and it will be a challenge to ensure that standards are not diminished as a result.

The income through membership is around £12K per year represents an income deficit v expenditure; and therefore, the strategy is aimed at addressing the imbalance and our

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mitigating activities are encompassed in the BOS / BOSF 2024 research strategy and action plan.

It has been agreed by the Board that research pump-primers are now the preferred way to utilise limited resources & the immediate plan is that fundraising activities will generate the "relatively small" amounts of matched funding to cover these projects.

In 2024 the BOS Student Technician Award was not awarded, and there were no entries for the Laurence Usiskin Student Elective Award. It is important that support for and uptake of all BOS awards is prioritised.

Environmental sustainability now and in the future of orthodontic treatment provision has been highlighted in 2024, and will be an ongoing challenge with attention to clinical procedures, materials, digital imaging and remote monitoring as potential mitigating factors.

6. Plans for 2025 and beyond

Develop and implement the new BOS / BOSF research strategy approved at the December 2024 BOS Board meeting, including initiatives at a national and/or international level to raise funding for research, coordinate orthodontic research, promote person centred evidence based treatment and improve long term sustainability. Specifically this will include actions on the following:

- Continue to drive the quest for increased **BOS Membership** by tailoring activities to the needs of our members in the various **BOS sub-groups**.
- Encompass the interests of the wider orthodontic which includes our **nurses, therapists, hygienists and technicians** as well as the dentists with a special interest in Orthodontics.
- Optimise communication and collaborative activities with our **corporate members, sponsors** and other stakeholders such as the **Royal Colleges**.
- **Engage the public** more to raise awareness of the benefits of orthodontics, inviting feedback from those who have received orthodontic treatment, and emphasise the role that orthodontic treatment plays in overall oral and general health e.g via expansion of the "**Keep Britain Smiling**" initiative.
- Identify and target our **international members** and Orthodontic Alumni who are practicing overseas and expand the geographic boundaries in research collaborations.

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- **Revamp future BOC events** to ensure that we **embrace our sponsors**, past members / retired members and **past BOS Office Holders**.
- Make it attractive and also easy for our BOS members, but also members of the public to **make donations to the BOSF**
- Acknowledge and highlight the ongoing success of the **Journal of Orthodontics (JO)** and showcase ongoing BOSF funded research and our **Scholarship and Award winners**.
- Seek **programme grants** and **scholarship grants** on some of the big issues facing Dentistry and Orthodontics such as sustainability, oral health, integration with general health and wellbeing, interceptive orthodontics etc in partnerships with major international research funders.

Peter Mossey
Director of Research

Professional Development

In 2024, the British Orthodontic Conference (BOC) stood out as one of the year's major achievements. The event was well received by delegates and drew positive reviews, though it unfortunately did not break even financially and recorded a loss. Building on this, work began to launch the 2025 conference at a new venue, ICC Wales. Alongside these efforts, the team focused on reducing both its size and expenses, strengthening its partnership with the new Marketing and PR contractor, Positive Communications, and streamlining the conference platform through the use of CVENT.

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These actions translated into direct improvements for beneficiaries. Delegates experienced a smoother and more engaging conference both in the lead-up to and during the event. At the same time, work was undertaken to secure the long-term future of the BOC for members, the Society, and the wider speciality, ensuring it continues to serve as a benchmark for orthodontic education and events.

The benefits extended to society more broadly. The BOC remains one of the most visible and important aspects of the BOS's work, carrying significant profile and brand value across the profession. Membership of the BOS offers many advantages, but access to the BOC continues to be one of the strongest elements of the Society's value proposition. The conference also plays a vital role in maintaining and strengthening relationships with the wider trade and other professional organisations.

However, challenges remain. Like all large-scale events, the BOC faces pressures linked to delegate numbers and discretionary spending, both of which are influenced by wider economic conditions largely outside the Society's control. In response, several measures have been introduced to mitigate these risks. These include enhancing the trade sponsorship experience to secure stronger revenues, streamlining the BOC team, and introducing new or improved conference features. Other strategies include refining benefit packages for speakers, consolidating the conference timetable to reduce overhead costs, limiting expenditure on discretionary elements such as social events, and considering smaller-scale events in proportion to likely audience sizes in the future.

Looking ahead to 2025 and beyond, the Society remains committed to running the BOC but with an increased focus on aligning the scale, scope, and style of the event with both audience needs and the financial realities facing the BOS. This may include exploring the use of mid-size hotel conference venues in place of larger-capacity centres. Strengthening commercial and professional partnerships will be a key priority, both to reduce costs and to add value and new features for delegates. Finally, there are plans to consolidate BOS events into single timeframes and locations, reducing overheads while enhancing the value delivered to delegates.

Guy Deeming

Director Professional Development

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4. Financial Review

Market Review of 2024

Global financial markets performed strongly overall in 2024. Over the year, the broader global stock market rose by 20.13%. The US stock market was the driving force behind global gains, returning 26.77%. This was largely due to higher economic growth rates and a greater weighting to the best performing sectors, in particular technology.

The FTSE 100 Index ended 2024 in positive territory, rising by 5.7% over the year to notch up a fourth consecutive year of positive gains, while the FTSE 250 Index rose by 4.7% over the year. The Bank of England lowered its base rate from 5.25% to 4.75%. The outcome of the US election, the UK budget and persistent inflationary pressures have stoked expectations that interest rates will fall more slowly than previously hoped.

The MSCI UK returned a respectable 9.4% in 2024, underperforming the US but outperforming continental peers as the MSCI Europe ex UK returned 2.7%. Softer export demand due to China's slowdown and political instability in Germany and France — the Eurozone's two largest economies — weighed on performance. The pound ended the year 1.7% lower at US\$1.26, towards the lower end of its 12-month range after the US dollar strengthened significantly following the US election.

Investments Policy & Performance

The Trustees are empowered to invest the surplus funds of the Society as they see fit. In practice, the Trustees have appointed Quilter Cheviot as the Society's investment managers, to administer and advise on the Society's investment portfolio and all surplus funds are invested through them.

The investment managers are under instructions to grow the portfolio to a sufficient size to be in the position to fund scholarships and larger research studies. There are no restrictions placed by the Trustees on the nature of investments to be held, but the investment managers are expected to balance the type of investments to achieve a medium risk profile. The Trustees discuss and decide annually on the level of investment once the free reserves of the Society are confirmed following the audit of the financial statements.

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Quilter Cheviot ("QC") run a charity specific fund, namely the Global Income and Growth Fund for Charities. After a positive 2023 which saw an 11% increase, the fund generated another positive return of just over 9% in 2024, putting it into the 2nd quartile. The GBP Allocation 60-80% Equity was also at 9%.

Risk Return

Overall, gains on the Society's investments amounted to £83,444.32, a small decrease compared to the £92,659.00 gain achieved in 2023.

We continue to monitor the fund's performance on a regular basis. We speak and meet regularly with the relationship and portfolio managers at Quilter Cheviot to ensure the Society's best financial interests are being maintained. As of August 2025, the BOS holds £1.282M of liquid assets which is sufficient to continue its charitable activities into 2025 and the years beyond.

A total of £200,000 was withdrawn from the main investment fund in December 2024, and a further £100,000 was withdrawn from the Foundation Fund. This helped support the funding of ongoing BOS and BOSF research and provided the Society with sufficient cash flow/working capital until March 2025 when the next year's membership fees were received.

Going concern

The Treasurer continues to work closely with the COO and the finance team to manage both the day-to-day and longer-term financial position of the charity. The Trustees remain confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves Policy

In 2021 The Trustees agreed that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below £500,000. The Trustees maintain this figure remains appropriate to enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for.

At 31 December 2024 the Society had free reserves of £970,718 which is £470,718 more than the reserves policy.

In addition to unrestricted funds, at 31 December 2024, the charitable company also held restricted reserves totalling £109,439.

The Trustees are aware that a withdrawal of free reserves is likely to be needed in the final quarter of 2025. This will bring the total below the reserves policy of £500,000. The Board is taking this matter seriously and is working on a recovery plan to rebuild reserves, including the management of future spending, implementing new fundraising initiatives, adjusting the operating budget and recapitalising the balance sheet. No timeframe has yet been set for reserves to be returned to the target level, but the issue remains a high priority on the Society's Risk Register.

Risk and Corporate Governance Matters

The Society places a high value on risk management, with a focus on identifying potential risks that may compromise the ability to fulfil our key aims, and then putting in place approaches to mitigate these risks. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis at each of the 4 board meetings per year. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risk register.

A complete risk assessment is undertaken on a yearly basis. This updates the previous year's risk assessment and adds to or amends any risk issues. If a new risk factor is identified during the yearly cycle, then the Trustees responsible for the appropriate area of risk management will investigate, make recommendations, and action any agreed strategy to mitigate that risk. The risk register is maintained by the Honorary Secretary.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Structure, governance and management

Status and History

The British Orthodontic Society 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.

The BOS originally came into existence on 1 July 1994 by the unification of the five, existing national orthodontic societies. The founding societies were:

- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.
- The British Association of Orthodontists (BAO) established in 1965 to represent the specialist orthodontic practitioners.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

Since unification, all bodies have accepted the BOS as the main national representative of all orthodontists. The respect afforded to the Society greatly exceeds that given to the founding societies separately. The Department of Health has come to regard the Society as the appropriate body to consult on matters relating to orthodontic services and the standards of care for patients.

The BOS was initially an unincorporated charity, but the Society was incorporated on 14 January 1999, and the newly formed company became a registered charity on 22 January 1999. The British Orthodontic Society is governed by the rules and regulations set down in its company Memorandum and Articles of Association, originally dated 14 January 1999 and as updated on 23 September 2002, 8 October 2006, 13 September 2009, 18 September 2010, 24 September 2011, and September 2012.

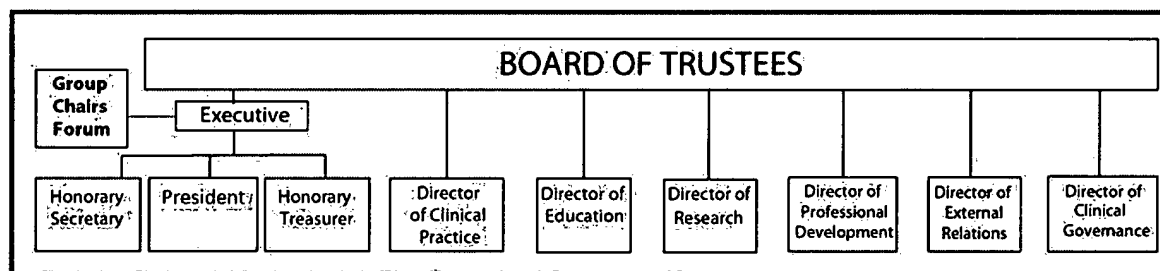
The Articles and Byelaws were updated during the course of the year and approved by the Board and at the annual AGM.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Organisational Structure



The overall strategic direction of the charity is determined by the Board of Trustees and Directors, who are assisted and advised by the officers and elected members of the Society. All the members of the Board of Trustees continue to devote a significant amount of time on a purely voluntary basis to assist in the management of the charity. The Executive Committee of the President, the Honorary Treasurer, and the Honorary Secretary provide day-to-day management and leadership.

Given its historic background, the Society comprises a number of specialist Groups. Certain members of the Board of Trustees and membership act as representatives of the various Groups. Groups are also represented on various of the BOS Committees. All Group members are members of the Society, and the constitutions of each Group and Committee formally recognise the constitution of the Society.

The Groups and Committees of the Society are represented within the Directorates which are as follows:

- Directorate of External Relations
- Directorate of Clinical Governance
- Directorate of Clinical Practice
- Directorate of Professional Development
- Directorate of Education
- Directorate of Research

The Groups and Committees of the Society within the Directorates are identified, as follows:

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics Committee
- Consultant Orthodontists Group (COG)
- Executive Committee
- Education Committee
 - Archive and Museum Committee
- Nominations Committee
- Orthodontic Specialists Group (OSG)

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Practitioners Group (PG)
- Scholarship and Awards Committee
- Research Committee
 - British Orthodontic Society Foundation (BOSF)
 - Editorial Board of the Journal of Orthodontics
- Training Grades Group (TGG)
- Orthodontic Teachers and Trainers Group (OTTG)
- Group Chairs' Forum
- Other ad hoc working groups
- Society Events Organising Team

Directorates

Clinical Governance

Responsible for developing standards and advising on ethics in relation to orthodontics.

Professional Development

Responsible for organising the British Orthodontic Conference, and any other meeting held by the Society.

External Relations

Responsible for Society communications with, and presentation to, the public, Society members, to orthodontists in other countries and to our affiliated Societies ONG, OTA and BLOS.

Research

The Research Directorate will lead, on behalf of the British Orthodontic Society (BOS), the support of high-quality orthodontic scholarship and research.

Education

Responsible for the Society's activities in all matters relating to the orthodontic education of dentists and dental care professionals.

Clinical Practice

Responsible for improving patient care by providing a knowledgeable and unified voice to the Society's contacts with external bodies on matters relating to the terms and conditions of orthodontic practice.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Groups

Consultant Orthodontist Group (COG)

For members working primarily within the hospital service.

Orthodontic Specialist Group (OSG)

For members in specialist orthodontic practice.

Practitioner Group (PG)

For practitioner members with a special interest in orthodontics

Training Grades Group (TGG)

For all UK and international trainees on recognised training programmes in the UK leading to the award of the MOrth and FDS (Orth) qualifications.

Orthodontic Teachers and Trainers Group (OTTG)

For Orthodontic Teachers and Trainers in the United Kingdom (primarily academics and those NHS colleagues who have a significant role in delivering orthodontic teaching).

Committees

Archive & Museum Committee

Responsible for the care of the BOS Museum and its collections, including the preservation of documents of historic, political and scientific interest.

Nominations Committee

Makes recommendations for Society honours and Senior Society Officers to the Board of Trustees.

Scholarship & Awards Committee

Supervises and administers all scholarships, prizes and academic awards offered by the Society. It is responsible for raising funds to support the awards.

Policy and procedural decisions are taken by the Board of Trustees and Directors. Other Groups and Committees provide a wider forum for consultation and communication. The day-to-day activities of the Society are undertaken through the Directorates, Groups and Committees. The Group Chair's Forum brings together the Group Chairmen and the Executive Committee formally at least twice a year to allow information to be exchanged, concerns raised, and advice offered.

The Board normally meets four times per year and most Groups and Committees meet at least 3 times per year.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Nominations and elections of Directorate Directors

The Director of a BOS Directorate is a Trustee of the Society and a rigorous protocol is required for nomination, election, and appointment. The Director shall be appointed after open notices and elections.

The following protocol is required by the Trustees for all elections:

- The Honorary Secretary will notify the Society membership of a vacancy for a Directorate Director with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Society. Self-nomination is permissible if supported by two members. The nomination papers should be signed and dated by both nominators and the nominee and returned to the Honorary Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.
- If there is more than one candidate, the Director will be elected by a ballot of all Society members conducted by post or on the internet, as determined by the Society. Candidates should be invited to submit a 100-word CV and photograph for circulation to the members in advance of the election. The Director will normally be appointed at the Annual General Meeting and will "shadow" the previous Director for the following one year prior to taking up office. All Trustee appointments will commence on 1 January

Nominations and elections of the BOS President, the BOS Treasurer and of the Honorary Secretary

The following means of making nominations for the BOS President, the BOS Treasurer and of the BOS Honorary Secretary is required.

Nomination by the Groups:

The BOS President, who is also Chairman of the Nominations Committee, will request nominations from all the Group Chairmen at least two months prior to the meeting of the Nominations Committee, which will normally be held in May. This request should be considered by the Group Committees within each Directorate. The names of candidates proposed by the Groups will be notified to the BOS Secretary in good time for consideration by the Nominations Committee. The nominee must include a signed declaration of willingness and eligibility to serve if elected.

Nomination by members:

At the same time as the request for nominations is sent to Group Chairmen, a notice will be

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

sent to all of the BOS members requesting nominations for President, Treasurer, or Honorary Secretary, as appropriate. Nominations must be sent in good time to the BOS Secretary for consideration by the Nominations Committee. A deadline for receipt of nominations should be clearly stated. Candidates, who wish to be nominated for election other than by the Group Committees, should be proposed by two members of the Society. The nomination paper should be signed and dated by both nominators and the nominee and returned to the BOS Secretary prior to the stated deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

Nomination and election of the Director of Professional Development:

The Director of Professional Development will normally serve two full years as Director-elect because of the large element of forward planning involved in the British Orthodontic Conference. The election is for a term of two years with the possibility of extension for a further year. An election is therefore normally required in the year prior to the preceding director taking office.

Consideration of nominations:

The nominations will be considered by the Nominations Committee, who may request CVs and further information from the candidates. The Nominations Committee will make a recommendation to the Board of Trustees for approval as the Board's nomination for election by the membership. If more than one valid nomination is received, any nominee not successful in obtaining the Board's nomination may request that an election is held in which all valid nominees may participate. The Nominations Committee may recommend that none of the nominations should be endorsed as the Board's nominee. In that event, the Board may put forward a further candidate as the Board's nomination.

If no valid nominations for a post are received by the stated deadline, the Board shall make its own nomination who shall be deemed to be elected unopposed. The candidates will be elected by a ballot of all of the BOS members conducted by post or on the internet, as determined by the Board of Trustees. Following election, the President, Treasurer or Honorary Secretary and the Director of Professional Development will normally be appointed at the Annual General Meeting and will "shadow" the previous office holder for the following one year prior to taking up office, except the Director of Professional Development who will normally shadow for two years. All Trustee appointments commence on 1 January.

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process. Back in 2022, The BOS revised the trustee induction programme, which is now delivered through an online platform.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

KMP Remuneration Policy

The Society's key management personnel are subject to an annual salary review; a third party team of HR Consultants and People & Culture specialists also undertook a benchmarking exercise in December 2024.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

Disclosure of information to auditor


Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Claire Bates	
Position	Honorary Secretary	
Date	23rd September 2025	

THE BRITISH ORTHODONTIC SOCIETY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

Opinion

We have audited the financial statements of The British Orthodontic Society (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE BRITISH ORTHODONTIC SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

THE BRITISH ORTHODONTIC SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

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 identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation;

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;

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 journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

THE BRITISH ORTHODONTIC SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

FJ Wilde

FJ Wilde FCCA DChA MBA (Senior Statutory Auditor)

For and on behalf of Warner Wilde Limited, Statutory Auditor

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

United Kingdom

Date: 26th September 2025

Warner Wilde Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE BRITISH ORTHODONTIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	-	13,147	13,147	-	13,323	13,323
Charitable activities	4	1,563,731	-	1,563,731	1,693,449	-	1,693,449
Investments	5	45,099	-	45,099	30,445	17,381	47,826
Total income		<u>1,608,830</u>	<u>13,147</u>	<u>1,621,977</u>	<u>1,723,894</u>	<u>30,704</u>	<u>1,754,598</u>
Expenditure on:							
Raising funds	6	78	-	78	36	-	36
Charitable activities	7	1,808,226	(24,908)	1,783,318	1,839,394	69,594	1,908,988
Total expenditure		<u>1,808,304</u>	<u>(24,908)</u>	<u>1,783,396</u>	<u>1,839,430</u>	<u>69,594</u>	<u>1,909,024</u>
Net gains/(losses) on investments	12	<u>130,046</u>	<u>-</u>	<u>130,046</u>	<u>58,984</u>	<u>33,675</u>	<u>92,659</u>
Net income/(expenditure)		<u>(69,428)</u>	<u>38,055</u>	<u>(31,373)</u>	<u>(56,552)</u>	<u>(5,215)</u>	<u>(61,767)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,535)</u>	<u>11,535</u>	<u>-</u>
Net movement in funds	9	<u>(69,428)</u>	<u>38,055</u>	<u>(31,373)</u>	<u>(68,087)</u>	<u>6,320</u>	<u>(61,767)</u>
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>2,144,441</u>	<u>71,384</u>	<u>2,215,825</u>	<u>2,212,528</u>	<u>65,064</u>	<u>2,277,592</u>
Fund balances at 31 December 2024		<u>2,075,013</u>	<u>109,439</u>	<u>2,184,452</u>	<u>2,144,441</u>	<u>71,384</u>	<u>2,215,825</u>

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

THE BRITISH ORTHODONTIC SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	14		3,890		11,268
Tangible assets	15		405		1,056,898
Investment property	16		1,100,000		-
Investments	17		1,217,736		1,375,602
			<u>2,322,031</u>		<u>2,443,768</u>
Current assets					
Debtors	18	252,157		187,764	
Cash at bank and in hand		379,604		216,675	
		<u>631,761</u>		<u>404,439</u>	
Creditors: amounts falling due within one year	19	<u>(769,340)</u>		<u>(632,382)</u>	
Net current liabilities			<u>(137,579)</u>		<u>(227,943)</u>
Total assets less current liabilities			<u>2,184,452</u>		<u>2,215,825</u>
The funds of the charity					
Restricted income funds	22		109,439		71,384
Unrestricted funds	23		2,075,013		2,144,441
			<u>2,184,452</u>		<u>2,215,825</u>

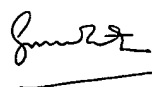
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23rd September 2025



Grant McIntyre, Treasurer

Company registration number 03695486 (England and Wales)

THE BRITISH ORTHODONTIC SOCIETY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	27		(123,481)		(175,620)
Investing activities					
Purchase of investments		-		(34,099)	
Purchase of other investments		(56,823)		-	
Proceeds from disposal of other investments		298,134		201,045	
Investment income received		45,099		87,373	
Net cash generated from investing activities			286,410		254,319
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			162,929		78,699
Cash and cash equivalents at beginning of year			216,675		137,976
Cash and cash equivalents at end of year			<u>379,604</u>		<u>216,675</u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The British Orthodontic Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Bridewell Place, London, EC4V 6AP.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Website	Enter amortisation rate via StatDB - cd999270
---------	---

1.7 Tangible fixed assets

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

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

Freehold land and buildings	over 50 years
Computers	over 3 years

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

1.8 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Fixed asset investments

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

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.13 Employee benefits

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

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

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
General donations and other similar types of voluntary income	13,147	13,323

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Journal income	137,184	86,980
Sales of Publications	35,154	37,940
Annual conference	709,541	897,784
Advertising	24,890	-
Subscriptions	537,740	498,684
Charitable rental income	28,316	-
Other meetings	90,906	172,061
	<u>1,563,731</u>	<u>1,693,449</u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from investments listed on a recognised stock exchange	44,345	-	44,345	30,346	17,381	47,727
Interest receivable	754	-	754	99	-	99
	<u>45,099</u>	<u>-</u>	<u>45,099</u>	<u>30,445</u>	<u>17,381</u>	<u>47,826</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	78	36
	<u>78</u>	<u>36</u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Annual Conference	749,347	873,205
Journal expenditure	132,738	123,366
Public relations	83,226	99,440
Other meetings	87,244	97,272
Research Project grants to individuals	(24,908)	69,594
Publication costs	17,594	32,928
Legal fees judicial review	27,233	32,220
Professional development costs	23,190	26,130
Subscriptions- national	3,601	12,048
Museum curator fees	3,071	8,770
Subscriptions- international	-	3,543
	<u>1,102,336</u>	<u>1,378,516</u>
Share of support and governance costs (see note 8)		
Support	582,377	530,472
Governance	98,605	-
	<u>1,783,318</u>	<u>1,908,988</u>
Analysis by fund		
Unrestricted funds	1,808,226	1,839,394
Restricted funds	(24,908)	69,594
	<u>1,783,318</u>	<u>1,908,988</u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	236,956	149,705
Depreciation	10,472	49,727
Staff costs other	143,287	114,681
Office, property & insurance costs	63,668	82,561
Telephone, printing, postage and stationery	28,761	42,456
Computer costs	21,176	20,860
Trustee and committee meeting expenses	17,496	15,839
Irrecoverable Value Added Tax	39,124	15,157
Bank and credit card charges	14,604	12,585
Other expenses	3,320	3,690
Travel and subsistence	3,513	617
Governance costs	98,605	22,594
	<u>680,982</u>	<u>530,472</u>
Analysed between:		
Charitable activities	<u>680,982</u>	<u>530,472</u>

	2024	2023
	£	£
Governance costs comprise:		
Audit fees	44,430	20,452
Accountancy	-	163
Legal and professional	54,175	1,979
	<u>98,605</u>	<u>22,594</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	44,430	20,452
Depreciation of owned tangible fixed assets	3,094	42,350
Amortisation of intangible assets	7,378	7,377
	<u>54,902</u>	<u>70,179</u>

10 Trustees

Six trustees were reimbursed a total of £3,059 in travel, accommodation and professional membership expenses.

Two trustees received honorariums totalling £1,050.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Office and administration	4	3

Employment costs

	2024 £	2023 £
Wages and salaries	215,020	136,289
Social security costs	19,445	10,742
Other pension costs	2,491	2,674
	<u>236,956</u>	<u>149,705</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£80,001 - £90,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	57,889	46,510

12 Gains and losses on investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Gains/(losses) arising on:						
Revaluation of investments	83,444	-	83,444	-	-	-
Sale of investments	-	-	-	58,984	33,675	92,659
Revaluation of investment properties	46,602	-	46,602	-	-	-
	<u>130,046</u>	<u>-</u>	<u>130,046</u>	<u>58,984</u>	<u>33,675</u>	<u>92,659</u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Taxation

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

14 Intangible fixed assets

	Website £
Cost	
At 1 January 2024 and 31 December 2024	27,366
Amortisation and impairment	
At 1 January 2024	16,098
Amortisation charged for the year	7,378
At 31 December 2024	23,476
Carrying amount	
At 31 December 2024	3,890
At 31 December 2023	11,268

15 Tangible fixed assets

	Freehold land and buildings £	Computers £	Total £
Cost			
At 1 January 2024	1,637,314	131,975	1,769,289
Disposals	-	(108,393)	(108,393)
Transfer to investment property	(1,637,314)	-	(1,637,314)
At 31 December 2024	-	23,582	23,582
Depreciation and impairment			
At 1 January 2024	583,916	128,476	712,392
Depreciation charged in the year	-	3,094	3,094
Eliminated in respect of disposals	-	(108,393)	(108,393)
Transfer to investment property	(583,916)	-	(583,916)
At 31 December 2024	-	23,177	23,177
Carrying amount			
At 31 December 2024	-	405	405
At 31 December 2023	1,053,398	3,500	1,056,898

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Investment property

	2024
	£
Fair value	
At 1 January 2024	-
Transfers from owner-occupied property	1,100,000
	<u>1,100,000</u>
At 31 December 2024	<u><u>1,100,000</u></u>

Property at Bridewell Place. The fair value of the investment property at 31st December 2024 has been arrived at on the basis of a valuation carried out by a RICS registered agent. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

17 Fixed asset investments

	Listed
	investments
	£
Cost or valuation	
At 1 January 2024	1,375,602
Additions	56,823
Valuation changes	83,445
Disposals	(298,134)
	<u>1,217,736</u>
At 31 December 2024	<u>1,217,736</u>
Carrying amount	
At 31 December 2024	<u><u>1,217,736</u></u>
At 31 December 2023	<u><u>1,375,602</u></u>

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	64,038	45,062
Other debtors	93,116	25,798
Prepayments and accrued income	95,003	116,904
	<u>252,157</u>	<u>187,764</u>
	<u><u>252,157</u></u>	<u><u>187,764</u></u>

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		14,764	4,336
Deferred income	20	33,788	27,003
Trade creditors		210,015	161,908
Other creditors		498,076	439,135
Accruals		12,697	-
		<u>769,340</u>	<u>632,382</u>

20 Deferred income

	2024 £	2023 £
Other deferred income	<u>33,788</u>	<u>27,003</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>33,788</u>	<u>27,003</u>
Movements in the year:		
Deferred income at 1 January 2024	27,003	-
Released from previous periods	(27,003)	27,003
Resources deferred in the year	33,788	-
Deferred income at 31 December 2024	<u>33,788</u>	<u>27,003</u>

21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,491</u>	<u>2,674</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Restricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Scholarship Fund	-	-	24,908	-	-	24,908
Foundation Fund	71,384	-	-	-	-	71,384
	-	13,147	-	-	-	13,147
	<u>71,384</u>	<u>13,147</u>	<u>24,908</u>	<u>-</u>	<u>-</u>	<u>109,439</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Scholarship Fund	65,064	2,152	-	-	4,168	71,384
Foundation Fund	-	28,552	(69,594)	11,535	29,507	-
	<u>65,064</u>	<u>30,704</u>	<u>(69,594)</u>	<u>11,535</u>	<u>33,675</u>	<u>71,384</u>

The Scholarship Fund is used to account for the Society's prizes and awards, which are normally given annually. The regulations governing each of the prizes and awards are published on the Society's website and elsewhere, together with the names of the judging panel, and the criteria that are used when making an award. The Scholarship and Awards Committee has overall responsibility for deciding whether an award should be made, and the Treasurer of the Society administers the finances of the fund. Transfers are made periodically from the General Fund to cover the shortfall in awards given compared to sponsorship received.

The Foundation Fund was set up in 1999 to promote improved patient care by supporting the highest standards of research and teaching in orthodontics. To achieve this goal, the fund promotes research in numerous fields of orthodontics whilst encouraging excellence in teaching, which ensures that orthodontists are inspired, well informed, caring, valued and responsible. In general grants are given to support medium sized research projects with a 3 to 6 year timescale.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	2,144,441	1,608,830	(1,808,304)	-	130,046	2,075,013
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	2,212,528	1,723,894	(1,839,430)	(11,535)	58,984	2,144,441

24 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Intangible fixed assets	3,890	-	3,890
Tangible assets	405	-	405
Investment properties	1,100,000	-	1,100,000
Investments	1,108,297	109,439	1,217,736
Current assets/(liabilities)	(137,579)	-	(137,579)
	<u>2,075,013</u>	<u>109,439</u>	<u>2,184,452</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Intangible fixed assets	11,268	-	11,268
Tangible assets	1,056,898	-	1,056,898
Investments	1,304,218	71,384	1,375,602
Current assets/(liabilities)	(227,943)	-	(227,943)
	<u>2,144,441</u>	<u>71,384</u>	<u>2,215,825</u>

25 Operating lease commitments

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Operating lease commitments (Continued)

Lessor

The charity is the Lessor of a property for which there is a lease in place until December 2028 at £66,500 per annum. There will be a Lessee rolling option to determine the lease the day before any quarter after 24th June 2024 upon 3 months' notice. The option to determine the lease will be subject to the Lessee providing vacant possession and having paid the principal rent and 'on account' service charge, as per the provisions of the lease.

26 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

27 Cash absorbed by operations	2024 £	2023 £
Deficit for the year	(31,373)	(61,767)
Adjustments for:		
Investment income recognised in statement of financial activities	(45,099)	(87,373)
Gain on disposal of investments	-	(92,475)
Fair value gains and losses on investment properties	(46,602)	-
Fair value gains and losses on investments	(83,444)	-
Depreciation and impairment of tangible fixed assets	10,472	49,727
Movements in working capital:		
(Increase) in debtors	(64,393)	(21,062)
Increase in creditors	130,173	37,330
Increase in deferred income	6,785	-
Cash absorbed by operations	<u>(123,481)</u>	<u>(175,620)</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.

THE BRITISH ORTHODONTIC SOCIETY

England & Wales - Charity number 1073464

Accounts

Registered number: 03695486
Charity number: 1073464

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BOS

BRITISH ORTHODONTIC SOCIETY

THE BRITISH ORTHODONTIC SOCIETY ANNUAL REPORT 2023



THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

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THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Dr Nikki Atack, President Dr Simon Littlewood, Honorary Secretary Dr Nigel Fox, Honorary Treasurer (demitted 31 December 2022) Professor Grant McIntyre, Honorary Treasurer Dr Jadbinder Seehra, Directorate of Clinical Governance (demitted 31 December 2023) Dr Anshu Sood, Directorate of Clinical Practice (demitted 31 December 2023) Dr Sally Walker, Directorate of Education Dr Anjali Patel, Directorate of External Relations Dr Trevor Hodge, Directorate of Professional Development (demitted 31 December 2023) Prof Susan Cunningham, Directorate of Research (demitted 31 December 2023) Dr Stephen Chadwick, Directorate of Clinical Governance (appointed 1 January 2024) Dr Matthew Clover, Directorate of Clinical Practice (appointed 1 January 2024) Dr Guy Deeming, Directorate of Professional Development (appointed 1 January 2024) Dr Peter Mossey, Directorate of Research (appointed 1 January 2024)
Company registered number	03695486
Charity registered number	1073464
Registered office	12 Bridewell Place London EC4V 6AP
Independent auditor	Crowe U.K. LLP R+ Building 2 Blagrove Street Reading Berkshire RG1 1AZ
Bankers	HSBC 165 Fleet Street London EC4A 2DY
Solicitors	Lawyers for Doctors Limited Broad Quay House Prince Street Bristol BS1 4DJ

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the financial statements of The British Orthodontic Society ("the BOS" or "the Society") for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Charitable objectives

The charitable objectives for which the charitable company was established are:

1. to promote the study and practice of orthodontics;
2. to maintain and improve professional standards in orthodontics; and
3. to encourage research and education in orthodontics.

The board of trustees deem these to be as relevant today as when the charitable objectives were originally conceived.

Charitable Activities

In pursuance of its overall charitable objectives, the charitable company's principal activity is the dissemination of information as it relates to orthodontics. This is principally achieved in the following key ways:

Professional Development and Education

- Providing continuing professional education for orthodontists through the annual British Orthodontic Conference (BOC) and through meetings of the individual Groups of the Society.
- Developing electronic learning opportunities for the various stages of orthodontic education, for undergraduates, and for postgraduates at three levels - Dentists with Enhanced Skills, Specialist Registrars (StRs) and Post-CCST trainees.
- Developing electronic Continuing Professional Development (CPD) for the BOS members. In an increasingly demanding working life, electronic learning opportunities will enhance the educational capacity of busy orthodontic teachers and allow busy clinicians to conveniently update and advance their knowledge.

External Relations, Clinical Governance and Clinical Practice

- Providing a source of reliable up-to-date information on orthodontics and orthodontic practice for patients, the public, health authorities and dental professionals through publications, patient information leaflets ("PILs"), the Society's website, the media, and in response to personal enquiries.
- Maintaining and promoting the highest standards of patient care and sharing information about orthodontics with patients and parents, political bodies, and professional organisations.
- Providing active guidance and advice on orthodontics to individual members of the public when requested.

Research

- Advancing orthodontic knowledge by funding orthodontic research for the improvement of patient care through the BOS Foundation, the Awards programmes and publishing the Journal of Orthodontics.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

Indicators, Milestones and Benchmarks

In assessing the success of the charitable company in fulfilling its objectives, the Trustees monitor a range of measures of performance that includes the following:

External Relations, Clinical Governance and Clinical Practice

- Patient information leaflets
 - The number produced by the Society and the numbers sold.
 - The number of revisions and additions to the range.
- Advice sheets and clinical effectiveness bulletins produced by the Society
 - Numbers produced.
 - The number of revisions and additions to the range.
- Introduction of new publications and similar initiatives endorsed by the Society.
- The level of distribution of the Society's newsletter (BOS News) and Orthodontic Update, which is published by SAGE publications
- Feedback from readers on the quality and content of publications.
- The use being made of the Society's website, and feedback from the BOS members and the general public.
- The number of audit projects in which the Society has participated that are completed and published.
- The number of enquiries for the Society's views on topical issues, and the speed of response.
- The number of Society endorsed articles appearing in the dental press.
- Posts on the Society's social media sites
- Interactions with the Government, Department of Health, BDA, other worldwide associations; and other notable governmental and non-governmental bodies

Professional Development and Education

- The level of participation in the Society's key meetings, particularly the main annual British Orthodontic Conference (BOC), The Consultant Orthodontic Group (COG), The Orthodontic Specialist Group (OSG) and The Practitioner Group (PG) in terms of numbers attending and numbers of speakers and sessions.
- Feedback from participants including members, professionals, trade sponsors, organisers, speakers and so on regards the quality and content of meetings, particularly in terms of their value for continuing professional education requirements.

Research

- The level of interest shown in research grants, awards, and prizes.
- The numbers of grants, awards, and prizes given.
- The total of committed spend by the BOS and BOSF
- The number of issues of the Journal of Orthodontics and the average number of articles per issue.
- The level of distribution of the Journal.
- The effectiveness of moving the Journal to an online publication, and the feedback generated as a result

Public Benefit

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

Benefits & Beneficiaries

In accordance with its charitable objectives, the Society aims to promote the study and practice of orthodontics, to maintain and improve professional standards in orthodontics, and to encourage research and education in orthodontics. In doing so, the BOS seeks to improve the quality of dental care for the benefit of patients. The charitable company's ultimate beneficiaries are therefore patients, and benefits to patients are provided through the advancement of knowledge, practice, and standards in the specialty.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

Trustees' Assessment of Public Benefit

With regards the assessment of public benefit, the Trustees have resolved to focus on the following areas:

- To improve public awareness and education through the BOS website. This is monitored through visits to the website, pages opened, and feedback received from visitors. The website underwent a major overhaul during 2023 and there are ongoing developments planned for 2024
- Digitisation of the services offered by the BOS, including a more seamless order management process for public information leaflets that will be introduced in 2024; and a project to look at ways of putting more of the archive and museum historical artefacts online for wider accessibility
- To explore ways of enhancing public feedback through the website, practices, and other communication methods.
- To continue to develop patient information leaflets and to monitor the sales of these leaflets as an indicator of direct service to the public by the BOS.
 - In the course of a 12-month period, The Society distributes in the region of over 300,000 leaflets to hospitals, trusts and private practices. In turn these leaflets are handed out to other dental professionals, healthcare specialists, patients and members of the public
- To enhance patients' understanding of orthodontics by educational activities aimed at General Dental Practitioners and Regional Commissioning Teams.

Grant Making Policy

The Society offers a range of prizes, awards, and grants, which are the overall responsibility of the Research Directorate.

The allocation of funds for prizes and awards is mediated through the Scholarship and Awards Committee. Awards are funded directly by the Society. In the past commercial companies sponsored a number of awards and this will be an area of opportunity to revisit in 2024 and beyond. Funding is also allocated for research projects through the British Orthodontic Society Foundation (BOSF), which funds research projects following open calls to the membership for grant submissions. The submissions are independently peer reviewed and this process is run via the Research Directorate.

Individual prizes and awards are governed by regulations approved by the Board of Trustees, and details of these regulations can be obtained upon application to the Society's offices and the BOS Website. There are now 17 awards and prizes made available each year by the Society. The awards and prizes have different requirements, ranging from presentation of clinical cases to essays to small research projects. The actual awards or prizes vary from certificates or medals to grants. Awards and prizes are advertised in the BOS News, by direct mailing to members and through the website. Over half the awards and prizes are aimed at the training grades in orthodontics.

The BOSF supports small to medium sized research projects and occasionally fellowships. Every year donation and gift aid income is received by BOSF from members of the Society and some funding is in the form of partnership grants (e.g. with Royal Colleges). Funds are allocated on a yearly basis for grants, which are invited from the research sector of the orthodontic community. The grant applications are screened to comply with BOSF regulations and are then sent to a panel of referees for assessment. The applications are sent to referees according to BOSF protocols and when the reports are returned, a final decision is made usually by the Director for Research and the BOSF chair (or another appointed member of the research committee if there is a conflict of interest for either of those individuals).

The BOS also supports audit projects throughout the year in practical terms - for instance by distributing surveys. Many of these audit projects (and others undertaken by the BOS members within a hospital environment) are published in an audit newsletter, the BOS Clinical Effectiveness Bulletin each year.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

Combined, the BOSF and BOS have in the region of £500,000 of forward commitments in the support of historically awarded projects. One of the challenges for the Society over the next few years is to increase the quantum of donations in order to maintain this level of awards, grants and projects going forward

Volunteers

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

Relationships with Related Parties and Representation on Other Bodies

The Society does not currently pursue its charitable objectives through relationships with any related parties or by representation on other bodies.

Achievements and performance

1. External Relations, Clinical Governance and Clinical Practice

External Relations

2023 - Achievements

Liaised with both professional and consumer media to ensure that BOS's position and advice was accurately represented

- Launch of new BOS website
- Significant national and regional coverage for Keep Britain Smiling

2024 - Aims

- To liaise with both professional and consumer media to ensure that BOS's position and advice is accurately represented
- To identify and deliver a new conference management system for BOC
- To gain extensive coverage for the BOS 30th anniversary

The Clinical Governance Directorate (CGD)

Comprises the Ethics Committee, the Publications Committee, and the Audit Committee of the British Orthodontic Society. As ever, it was a busy year for all 3 committees

Director of governance: Stephen Chadwick

Group leads

- Ethics Nicky Stanford (NS)
- Audit Mariyah Nazir (MZ)
- Publications Sameer Patel (SP)
- Adverse incidents Robert Smyth (RS)

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Ethics and Standards Report

NS received an invitation from Shilpu Miah (Stakeholder Manager) at the GDC to attend one of their stakeholder events on exploring new ways of providing guidance and standards. He attended this on the 11th October 2023 on behalf of the BOS.

This meeting was a public sounding exercise for the GDCs new structure of their “standards” prior to having a formal consultation on them.

Stephen Chadwick and Nicky Stanford met with the GDC’s policy manager Kristen Botrell who is leading on their engagement exercise around their planned change to the professional standards. This process completed in April 2024 with a potential to go out to a formal consultation in October 2024. There will be a long lead into implementation following this.

The framework is mooted to have 3 main layer, principles of professionalism (less prescriptive e.g. “practice safely and effectively”), guidance (limited “must be followed” statements) and supporting material. There may be a role for the BOS in the provision of “supporting material” to this framework for Professionalism that the GDC is exploring.

This supporting material will signpost to external guidance to aid in dentists’ decision making. The extent of this is not yet agreed but may involve linking to guidance from the BOS.

The BOS needs to consider the guidance the BOS produces and whether some of it which is not public facing (e.g. the advice sheets) should be made more widely available in the future.

Board Meeting Report – Publications Committee

The Society produces 33 Advice Sheets

11 Advice sheets were reviewed and updated in 2023

4 Advice sheets require updating for 2024

- Advice for orthodontist providing treatment for wind instrument players
- Medical emergencies in orthodontic practice
- Use of images by the British Orthodontic Society
- New advice sheet – consent for images on social media – Sofia Ahmed in process of completing
- The new design of the advice sheet are now completed and pending consent for the use of an image for the “Autotransplantation” advice sheet, is ready to go live.

Clinical Effectiveness Bulletin

Editor: Mr Robert Smyth (Oct 2022 to Oct 2025)

Adverse Incidents:

There have been no adverse incidents reported to the Society this calendar year.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Audit

Online survey reports:

Surveys distributed to BOS membership during 2023

- Numeracy and risk communication among dental professionals
- Cross-sectional study to assess the (dental) autotransplantation referral pathways and treatment provision.
- Hypodontia survey
- Survey of clear Aligner practice
- Post-CCST training questionnaire and Post-CCST training for prospective trainees
- Orthodontists' knowledge of periodontal assessment and periodontal conditions
- Photography consent in orthodontics
- Utilization and impact of digital technology in orthodontics
- Functional appliance use by UK orthodontists
- Photography consent in orthodontics
- Communication of orthodontic treatment risks
- Perceived barriers, enablers and challenges to publication in the Journal of Orthodontics
- Information provision for orthodontic surgery
- Orthognathic pre-surgical work-up processes in secondary care
- Experience, knowledge and perceptions of the UK orthodontic workforce in managing patients with a history of cancer/cancer diagnosis during orthodontic treatment

We will continue to be selective in surveys to the society. Requests for access to the society membership list is through the audit committee and request must be made using the BOS format. Surveys are an important mechanism to record members views on a variety of issues but surveys cannot be too requested too often and Ann Wright very skilfully controls their frequency.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

2. Professional Development and Education

Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
2 Day Virtual Advanced Critical Appraisal	9 – 10 January 2023	Virtual	28	1
TGG MOrth Study Day	25 January 2023	BOS HQ, London	33	7
TGG MOrth Study Day	25 January 2023	Virtual	67	7
Practitioner Group Study Day	18 February 2023	Stratford Manor Hotel, Stratford-upon-Avon	57	7
CBCT Level 1 Online	22 February 2023	Zoom	57	2
CBCT Level 2	24 February 2023	RCS Edinburgh	10	2
CBCT Level 2	25 February 2023	RCS, Edinburgh	18	2
Consultant Orthodontist Group Symposium	9 - 10 March 2023	Museum of Science & Industry, Manchester	115	11
PAR Training Course	14 April 2023	BOS HQ, London	21	2
IOTN Course	15 April 2023	BOS HQ, London	20	2
Pearls, Pitfalls & Professional Development for Practitioners	28 April 2023	BOS HQ, London	7	2
First Steps: Virtual Critical Appraisal	5 May 2023	Virtual	17	1
Orthodontic Therapist National Training Day	5 May 2023	MANDEC, Manchester	22	7
Virtual Orthodontic Therapist National Training Day	5 May 2023	Virtual	68	7
UTG Study Day Virtual	7 June 2023	Virtual	33	13
TGG ISFE Study Day	12 June 2023	Zoom	27	8
OSG Spring Meeting	17 June 2023	30 Euston Square, London	69	8
2 Day Advanced Critical Appraisal Workshop	27 - 28 July 2023	Zoom	11	1
So Now You're an Orthodontist	8 September 2023	Zoom	22	8
Pre Conference Course – State-of-the-art Orthodontic Miniscrews	27 September 2023	QE11 Centre, London	120	1
Pre Conference Course – PAR Training	27 September 2023	QE11 Centre, London	13	4
Orthodontic Miniscrews Hands-on Workshop 1	28 September 2023	QE11 Centre, London	30	1
Orthodontic Miniscrews Hands-on Workshop 2	28 September 2023	QE11 Centre, London	31	1

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

BOC 2023	28 – 30 September 2023	QE11 Centre, London		
So you want to be an orthodontist?	3 November 2023	Novotel, Leeds	37	9
So you want to be an orthodontist?	17 November 2023	BOS HQ, London	41	8
Advances in Dentistry	24 November 2023	MANDEC, Manchester	25	4
CBCT Level 1 Online	8 – 29 November 2023	Online	33	3
CBCT Level 2a	1 December 2023	St Bride's Foundation, London	20	2
CBCT Level 2a	2 December 2023	BOS HQ, London	13	2
PAR Course	8 December 2023	BOS HQ, London	8	4
IOTN Course	9 December 2023	BOS HQ, London	18	42
Critical Appraisal: First Steps	11 December 2023	Zoom	6	1

The Conference in 2023 was held in London 28 – 30th September 2023 at the QE11 Centre in Westminster. Attendance was excellent and feedback on organisation was rated as 85% excellent/very good (97% excellent/very good/good) and content 79% excellent/very good (97% excellent/very good/good). Again, the conference was hybrid with the online version remains popular during the conference after which the BOC delegates can continue to view the content online.

The 2024 Conference will be held Birmingham on 16 – 18th October 2024.

The Society is the main provider for orthodontic CPD in the United Kingdom. For continued GDC registration, compliance with GDC set verifiable CPD levels is a statutory requirement for dentists, orthodontists and Dental Care Professionals (Dental Nurses, Hygienists, Therapists and Technicians).

The Education Committee review the feedback from all the courses they organise and ensure that the findings are relayed to the speakers. At the Education Committee meeting following any course, the feedback and reflection are discussed, and decisions made as whether to repeat a course and whether changes to the content or format are required.

Through its 1 and 2-day courses, the Education Committee tries as far as possible to cater for the interests of the whole orthodontic team. The BOS runs dedicated sessions within the main BOC programme for orthodontic nurses and orthodontic therapists, as well as arranging courses and online learning for them through the Virtual Learning Environment (VLE). Each constituent Group of the Society also runs its own meetings for educational purposes. There were over 30 meetings organised by the Society and held at BOS head office and other locations in the UK

Virtual Learning Environment (VLE)

The BOS continues to fund VLE, administered by the Royal College of Surgeons of Edinburgh. This provides a variety of CPD activities for all members of the orthodontic team.

For Orthodontic trainees there are two programmes, the National Orthodontic Programme (NOP) designed for ST1-3 trainees on the MOrth programme and the post-CCST area for ST4-5 trainees. There is also a dedicated DCP area, as well as a general members' area.

During 2022, the Education Committee published the new module for the NOP on aligner therapy in the VLE in

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

2023. The committee has also been working on new VLE modules for both DCPs and new specialty trainees on orthodontic photography, impression-taking and digital scanning. A new module for DCPs on managing patients with additional needs was also finalised, as well as a new module on shared decision-making for all members of the orthodontic team. It is expected all new modules will be published and available on the VLE in 2024.

ProDental

All BOS members have free access as part of their membership fee to ProDental CPD which provides core CPD as specified by the GDC.

Other educational events

During 2023, the Education Committee delivered a varied and interesting programme of face-to-face, hybrid and virtual educational events suitable for all members of the orthodontic team.

The committee continued the strong collaboration with the British Society of Dental and Maxillofacial Radiology to enhance the established portfolio of bespoke courses for orthodontists on cone beam CT (CBCT). This course started of in 2 parts. The first part (Level 1) consists of a series of virtual asynchronous lectures providing core training, followed by a synchronous virtual Q&A session with the course presenters at the end of the viewing window. The second part (Level 2a) is a face-to-face course involving manipulation of CBCT images. The course has proved hugely popular with members: the level 1 course was run twice during 2023 and the level 2a course was delivered 4 times. The collaboration has led to the development of a targeted level 2b course to develop skills in the reporting of dental CBCTs specifically for the orthodontic specialty.

The Society continued to deliver its own IOTN and PAR training courses during 2023. These courses have proved extremely popular with both BOS and ONG members.

The national virtual post-CCST seminar programme has grown in strength during 2023 with positive feedback on each event. The Education Committee has co-opted a member of the Training Grades Group onto the committee to ensure continued successful delivery of the programme.

Critical appraisal courses continued to be delivered on a virtual basis during 2023. This format is welcomed by the post-CCST trainees for whom these courses are primarily targeted, and feedback is always very positive. These courses will continue to be delivered on a virtual basis in future.

For dentists with a special interest in orthodontics, the sixth instalment of the 'Pearls, pitfalls and professional development' series of courses begun in 2019 was delivered in April 2023. The Society is keen to continue to support dentists with a special interest in orthodontics in developing their skills and knowledge. Further events for the Practitioner Group in future will be developed based on feedback from the group.

For DCPs, the ever-popular National Orthodontic Therapy Training Day was run again during 2023 and delivered on a hybrid basis, allowing both in-person and virtual attendance. This format was extremely well-received by delegates and feedback was extremely positive. It is intended to continue with the hybrid format in future. The Society remains committed to providing CPD for DCPs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

3. Research

The Directorate of Research is one of six directorates to cover the range of activities within the British Orthodontic Society.

The specific roles of the Research Directorate are to:

- Develop and implement the BOS research strategy, including initiatives at a national and/or international level to coordinate orthodontic research;
- Supervise and administer all research grants, fellowships, scholarships, prizes, and awards offered by the Society;
- Oversee the optimal use of the BOS financial research resources;
- Undertake initiatives which raise funds to support such grants and awards primarily through the British Orthodontic Society Foundation; and
- To develop and seek collaborative funding from outside bodies, including the Royal Colleges.

The British Orthodontic Society Foundation (BOSF)

The BOSF aims to raise money, principally from Society members, to support the highest standards of research in orthodontics. Continued good quality research remains a strong focus for the Society and existing projects - total commitment is listed in brackets - which continued to be funded through the BOSF during 2023 were:

1. Hanieh Javidi (£243,113) Does Orthodontics improve Oral Health-related Quality of Life? This is a joint BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.
2. Jad Seehra et al. (£53,983) Management of Impacted permanent maxillary central incisors.
3. Peter Day et al. (£75,000) The impact of premature extraction of primary teeth on orthodontic treatment need in a longitudinal birth cohort.
4. Jayne Harrison et al. (£49,011) A randomised, controlled trial to assess the effect of different modes of fluoride delivery on enamel demineralisation, during orthodontic treatment with fixed appliances.
5. Andrew DiBiase et al (£47,673): Does orthodontic treatment have an effect on peer relationships, behaviours and bullying in school children?
6. Peter Mossey et al. (£99,082): Fixed versus conventional removable twin block for overjet reduction in children - a randomised clinical trial to investigate the burden of care.
7. Ninu Paul et al. (£5,200) A qualitative study of orthognathic MDT clinics across England.
8. Jennifer Haworth et al. (£14,950) The use of digital wafer technology in orthognathic surgery.
9. Philip Benson and Jayne Harrison (£52,637) UK orthodontic specialty trainees: Exploring career expectations, motivations and aspirations: A qualitative study.
10. Farnaz Parvizi et al. (£28,475) The Effect of Patient Complaints on the Well-being of the Orthodontic Workforce.
11. Trishna Patel et al. (£11,081.08) Patient experience of intraoral scanning versus alginate impressions in orthodontics: a randomised controlled crossover trial.
12. Daniel Stonehouse-Smith et al. (£36,652.12) Analysing the cellular mechanisms of cleft palate. This is a joint BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.
13. Farooq Ahmed et al. (£58,593) A randomised clinical trial investigating duration of orthodontic alignment using Dental Monitoring™-scheduled appointment intervals

During 2023, it was agreed that the following new projects would be funded:

1. Sophie Barber et al. (£37,025.20). Young people's and general dental practitioners' experiences of orthodontic extractions in the UK: a qualitative study. Deferred until January 2025.
2. Ninu Paul et al. Global patient's sentiments about undergoing orthognathic surgery. £30,371.49 Started 2024
3. Peter Mossey et al. Fixed versus conventional removable twinblock RCT: burden of care, Part II. £30,371.49. Started 2024

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Achievements and performance (continued)

Scholarship and Awards (S&A) 2023

Scholarship and Awards (S & A) aims to encourage the pursuit of excellence in research and clinical care through our prizes.

There are regular reviews as to the entry criteria and eligibility for scholarships and awards to ensure changes in external regulations are adopted

Chapman Prize	Fidaa Wazwaz
Geoffrey Fletcher Prize	Julian Woolley
Laurence Usiskin Student Elective Prize	Ibrahim Rana
Maurice Berman, Clinical excellence	Sunil Hirani
BOS Clinical Audit Prize 2023	1. 1st prize – Leonie Seager , Oliver Bowyer, Alastair Chadwick, Philip Barton, Anish Patel, Marie Tindall, Fiona Hawkins, Kurt Finnigan, Paul Dowsing, John Scholey, Jinesh Shah, Karen Juggins, Nadia Ahmed, Omar Yaqoob, Inderjit Shargill 2. 2nd prize – Gursharan Minhas, Elizabeth Crawford , Sana Luqmani, S Wu 3. 3rd prize – Suhavibir Singh , Gursharan Minhas, Nigel Taylor, Sukhraj Grewal
Research Poster Prize	Jadbinder Seehra
Clinical Effectiveness Poster Prize sponsored by Align Technology	Claudy Henein
Aspiring Orthodontist Poster Prize sponsored by TOC	Hannelie Edgar
Multimedia Patient Information prize	Laura Ewbank
BOS UTG prize Judged at BOC	1. Urooj Iqbal 2. Kelly Smorthit 3. Dharmika Tailor
Houston Postgraduate Research Scholar	Gurdeep Hans
Research Protocol Award sponsored by JJ Thompson	Jonathan Shelswell
JO SAGE Scientific Paper of the Year 2023	JJ Thompson Rep Jenifer Jopson <i>et al</i>
M'Orth Cases prize and BOS M'Orth medal	1. Zahraa Ahmad 2. Deirdre Coffey 3. Kelly Smorthit
PG Cases Prize	Sian Mulligan Parmdeep Dhillon
J K Williams (IM'Orth) Medal	Queenie Ong
William Houston (RCSEd) Medal	Trishna Patel
Against The Odds Prize	Georgina Cartwright
BOS Award to a Dental Care Professional for Distinguished Service	Tamiley Morris

Journal of Orthodontics (JOR)

There was a change of Editor-in-Chief in 2023 when Professor Martyn Cobourne (King's College, London) handed over to Jayne Harrison.

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Achievements and performance (continued)

Impact Factor

The Journal received its first 2-year Impact Factor: 1.3 in 2023 and the Journal's CiteScore increased by 43% to 2.000.

Submissions

The Journal of Orthodontics published four print issues in 2023 alongside 2 NXT book, digital issues of the September and December issues and a supplementary issue to mark the 50th anniversary of the first issue of the Journal of Orthodontics.

There were 155 new manuscript submissions and 82 revised submissions in 2023. Manuscripts originated from UK (25), India (21), Brazil (16), Italy (7), Iran (7), USA (5) and 28 other countries. The acceptance rate was 30.3%.

	2019	2020	2021	2022	2023
Number of submissions	151	261	182	162	155

Public Benefit

During 2023, the Trustees gathered the following evidence that demonstrates to their satisfaction that the Society continues to benefit the public through its activities targeted to achieve its charitable objectives:

There were a significant number of emails and telephone calls to the BOS from members of the public during 2023. Most of these were responded to within 24-48 hours. The head office team covered the following issues, amongst many others:

- Access difficulties, moving area and finding a new orthodontist to transfer to
- Private v NHS treatment
- Issues with outcome of treatment
- Cost of private treatment
- Problems arising for patients following on from the procurement process
- Criteria for acceptance for NHS orthodontic treatment
- Waiting lists issues
- Finding an orthodontist and obtaining second opinions
- Retention, especially the regulations on payment for replacement retainers
- Issues around practices closing and continuity of care

The Society has put considerable resources into continually monitoring the website in order that it is more user-friendly and provides a comprehensive range of information for both the public and members. The enhancements, redesign and relaunch of the website in 2023 should all go to improving the customer experience.

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Financial review

Market Review of 2023

Global financial markets confounded gloomy expectations in 2023. Stocks rallied, and bonds reversed heavy losses made early in the year as recession fears were replaced by growing confidence that US policymakers would achieve an economic soft landing. Many major share indices recorded double-digit gains during the year, helped by a strong rally in November and December as falling inflation made traders more hopeful of an interest rate cut in 2024. Britain's FTSE 100 lagged behind the global rally, though, gaining less than 4% in 2023.

However, global interest rates remained high as central banks around the world wrestled to tackle inflation. Indeed the Bank of England base rate rose to 5.25%, the highest rate seen since 2009. The Fed rose rates even higher to 5.50%.

Higher interest rates usually create challenging times for equity markets as the cost of borrowing increases. However, in 2023 solid consumer spending and strong corporate earnings in the USA continued to bolster stock prices even as higher interest rates persisted. Although the Fed delayed planned interest rate cuts, certain equity market segments continue to thrive. The picture was different in the UK where the FTSE 100 did not have a great year in 2023, when it rose 3.8%, held back by a stagnating economy and volatile political climate. Germany's DAX rose nearly 20% and the French CAC40, 16.4%

Investments Policy & Performance

The Trustees are empowered to invest the surplus funds of the Society as they see fit. In practice, the Trustees have appointed Quilter Cheviot as the Society's investment managers, to administer and advise on the Society's investment portfolio and all surplus funds are invested through them.

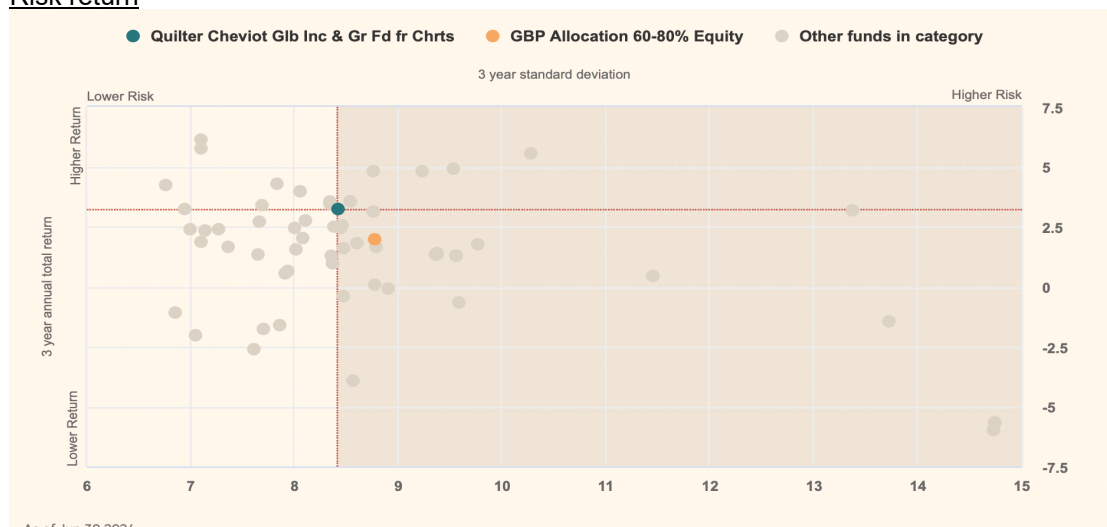
The investment managers are under instructions to grow the portfolio to a sufficient size to be in the position to fund scholarships and larger research studies. There are no restrictions placed by the Trustees on the nature of investments to be held, but the investment managers are expected to balance the type of investments to achieve a medium risk profile. The Trustees discuss and decide annually on the level of investment once the free reserves of the Society are confirmed following the audit of the financial statements.

In practice, Quilter Cheviot ("QC") run a charity specific fund, namely the Global Income and Growth Fund for Charities. After a challenging 2022 which saw a -11% performance, the fund generated a positive return of 11% in 2023 putting it into the 1st quartile. The GBP Allocation 60-80% Equity was lower at just over 8%, again emphasising the stronger return generated by QC

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Risk return



Courtesy of the Financial Times

Overall, gains on the Society's investments amounted to £92,659 versus a loss in 2022 £-269,331. After a challenging 2022 performance, in which many investors suffered from very poor returns, it is pleasing to report this more positive improvement by the portfolio manager.

We continue to monitor the fund's performance on a regular basis. We speak and meet regularly with the relationship and portfolio managers at Quilter Cheviot to ensure the Society's best financial interests are being maintained. As of July 2024, the BOS holds £1.481M of liquid assets which is more than sufficient to continue its charitable activities into 2024 and the years beyond.

A total of £200,000 was withdrawn from the main investment fund in December 2023, partly to cover the cost of supporting and funding ongoing BOS and BOSF research; and partly to provide the Society with sufficient cash flow/working capital until March 2024 and the start of the next membership year fee inflows.

Recognition of expenditure

Historically, within the annual trustees report, the BOS had treated forward committed expenditure made on research in two clear ways, firstly by listing the awards in full within the narrative, which clearly showed the total contracted liability taken on by the Society. Additionally, the total expense incurred and paid out by the BOS and BOSF in any given accounting year was entered as a line item within the profit and loss account.

On taking expert advice from our auditors Crowe, with reference to Charities SORP (FRS 102) and observing other similarly focused medical charities, the Treasurer and BOS senior management have agreed that as a charity the BOS should now recognise its total estimated forward liabilities with reference to research within the balance sheet from 2023 onwards. Note this has also led to the BOS making prior year adjustments to the accounts for 2022 and 2021.

	2023	As restated 2022
	£	£
Grants payable		
Opening balance at 1 January 2023 (restated)	439,200	438,513
Granted during the year	55,072	58,593
Payments made	(67,098)	(57,906)
Payable at 31 December 2023	427,174	439,200

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Going concern

In reviewing 2023, the Treasurer was pleased to see this double-digit improvement in the Society's overall investment performance. The Treasurer continues to work closely with the COO and Finance Manager to manage both the day-to-day and longer-term financial position of the charity. The Trustees remain confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

Reserves Policy

In 2021 The Trustees agreed that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below £500,000. Despite the increase in the investment portfolio during 2023, the Trustees maintain this figure remains appropriate to enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for.

At 31 December 2023 the Society had free reserves of £1,076,276 (2022 restated: £1,094,636), which is £576,276 more than the reserves policy.

In addition to unrestricted funds, at 31 December 2023, the charitable company also held restricted reserves totalling £71,384 (2022 restated: £65,064).

Risk and Corporate Governance Matters

The Society places a high value on risk management, with a focus on identifying potential risks that may compromise the ability to fulfil our key aims, and then putting in place approaches to mitigate these risks. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis at each of the 4 board meetings per year. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risk register.

A complete risk assessment is undertaken on a yearly basis. This updates the previous year's risk assessment and adds to or amends any risk issues. If a new risk factor is identified during the yearly cycle, then the Trustees responsible for the appropriate area of risk management will investigate, make recommendations, and action any agreed strategy to mitigate that risk. The risk register is maintained by the Honorary Secretary.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The BOS maintains a Risk Register, as per below.

B	C	D	E	F	G	H	I	J	K
Number	Category	Description	Impact	Likelihood	Risk level pre-mitigation	Mitigation	Mitigation	Mitigation	Mitigation
F-1	Finance	Loss of revenue from investment	Medium	Medium		Regular updates from financial advisors and fund managers	Review of investment strategy	Return to overall surplus for the BOS to enable funds to be built back up	
F-2	Finance	Lack of revenues for supporting research	Medium	High		Relaunch of BOSF donations	Easy donations on website	Promote previous research successfully funded by BOSF	
F-3	Finance	Pressure on funding and income streams	High	High		Treasurer has quarterly audits of funding and income streams. New financial strategy developed by Treasurer and COO	All groups informed of need to run meetings to at least break even	Responsibility of new Events, Conference and Commercial manager to generate more sponsorship	Regular cost reviews
F-4	Finance	Misuse of financial resources	Medium	Low		Regular audits and Board of Trustee decisions made with full information from financial team and COO	Regular review by COO and Finance Manager of MI	Regular review of bank balances and	Authorisation protocols for requesting withdrawals from investment portfolio as managed by Quilter Cheviot
F-5	Finance	VAT and tax problems	Medium	Low		Finance Manager moved BOS from "special method" calculation to "standard" which is both cost and time effective	Finance Manager has created a "VAT bible" for future successors to follow	Quarterly VAT calculation are partial exemption percentage, saves making larger annual adjustment leaving only the de-minimis test to do at the year end	
F-6	Finance	Litigation risk Vicarious liability	Medium	Low		Maintain good legal advice and insurance	Annual review of insurance policies	Have established relationship with new highly experienced insurance broker	
F-7	Finance	Loss of other sources of funding apart from subs, particularly BOC	Medium	Medium		Careful financial planning of BOC with support from COO, Finance Manager, Treasurer and BOC organising committee	Hire of dedicated Events Manager to support budgetary process	Longer term project to develop and enhance commercial relationships between BOS and trade	
F-8	Finance	Legal costs due to complaint	High	Medium		Robust complaints procedure	Keep articles and bye-laws up to date	Use legal advice	
F-9	Finance	Liquidity risk with need to sell investments	Medium	Low		Close financial management by Treasurer, Finance Manager and COO	Monthly and quarterly MI reviews	5 year forward budgets	
F-10	Finance	Ensure HQ is cost-effective and allow society to fulfil its charitable aims	Medium	Medium		Ensure HQ is appropriate and contemporary site for this charity	BOS HQ is on the market for sale and rent	Forward strategy for future home of BOS under discussion	
F-11	Finance	Failure to adhere to reserves policy	Medium	Medium		Have a clear policy for % of reserves to be held	Documented annual report policy on a yearly basis.		
G-1	Governance	Probity issues; Conflicts of interest; Handling of complaints	Medium	Medium		Trustees handbook and introductory videos	Conflicts of interest statement at start of each meeting	Robust complaints policy	Annual declaration of interests as part of external audit
G-2	Governance	Board recruitment policy, training & procedures are not appropriate or adequate so Trustee body lacks relevant skills or commitment	Medium	Medium		Trustees handbook and introductory videos	Keep articles and bye-laws up to date	Skillsets are aligned to board appointees	Review training options for the Board
G-3	Governance	Failure to recruit to board	Medium	High		Develop a policy that encourages and recruits members to leadership roles in the society	Mentoring and shadowing program	Improve internal marketing of board responsibilities to wider membership	Could Board consider expert external appointments
G-4	Governance	Potential breach Charities Acts by working outside remit of a charity and failure to comply with governing document or Trustees failing to fulfill duties to Society	Medium	Low		Take good legal advice	Ensure follow articles and bye-laws	Training for new staff	Completion of Charity Commission Annual Return

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

B	C	D	E	F	G	H	I	J	K
Number	Category	Description	Impact	Likelihood	Risk level pre-mitigation	Mitigation	Mitigation	Mitigation	Mitigation
R-1	Reputation risk	Poor communication with outside organisation	Low	Medium		BOS engages services of expert external PR support	Ensure follow articles and by-laws	Maintain good network links with major outside bodies such as BDA and Royal Colleges	
HR-1	Human resources	Loss of staff	Medium	Medium		Maintain good staff relationships with appropriate remuneration and regular appraisals	Utilise appropriate HR support for recruitment	External and expert HR services actively engaged	Aim to enhance employee benefits
HR-2	Human resources	Health and safety issues at HQ	High	Low		Maintain good working conditions	Regular fire drills practiced	Safety log at work	
HR-3	Human resources	Loss due to inadequate HR procedures and policies	Medium	Low		Review of disciplinary procedure in contract of employment for employees and contractors	Annual review	Employer contracts containing disciplinary procedure	In event of employee fraud/theft disciplinary procedures are clear with no scope for legal action on employer
HR-4	Human resources	Skills shortage in office	Medium	Medium		Ongoing skills assessment of staff in office	Staff turnover has been deliberately increased to upskill	Use of external expert consultants where appropriate to plug any skills gaps	Appointment of COO to review HR
E-1	External	Pandemic	Low	Low		Provide robust and up to date guidance for members and public			
E-2	External	NHS policy changes in relation to orthodontic provision	High	Low		Maintain good communication with Dept of Health advising on needs assessment, workforce planning and best use of resources	Proactive engagement with UK Gov and DoH	Maintain close relations with BDA and other dental institutions	
I-1	IT risk	Penetration of IT systems by hackers/email virus.	Low	Medium		Maintain good IT security (virus/malware software, regular updates etc)	BOS engages services of external and expert IT consultants	Use of Microsoft Azure	
I-2	IT risk	Data breach	Low	Medium		Maintain good IT security (virus/malware software, regular updates etc)	Maintain effective firewalls	BOS engages services of external and expert IT consultants	Replacement of physical server with secure cloud based system
IT-2	IT risk	Documentation not up to date with GDPR requirements	High	Medium		Consider attaching a disclaimer statement/risk warning on email messages	Annual review		
IR-1	Integrity/Reputation	Loss due to inadequate procedures and controls	High	Medium		Identify and review relevant procedures and controls policies; develop as needed to fill gaps	Annual review	Meeting notes and updated procedures	Ensure procedure provides appropriate level of control/protection of Trusts assets

Corporate Social Responsibility (CSR)

During 2023, The British Orthodontic Society continued to work with a highly regarded consultant specializing in working with dental organisations to help them develop a coherent pathway towards compliance on all aspects of CSR; and adopting a more sustainable approach to clinical practice. The Working Party which was established in 2022 under the guidance of the third-party CSR expert continues to meet on a regularly defined basis and implement solutions to help support the charity and support the drive for change.

THE BRITISH ORTHODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

PLANS FOR FUTURE PERIODS

Future Strategy

External Relations, Clinical Governance and Clinical Practice

- To liaise with both professional and consumer media to ensure that BOS's position and advice is accurately represented
- To identify and deliver a new conference management system for BOC
- To gain extensive coverage for the BOS 30th anniversary.

The Society will continue to provide patient information leaflets. New titles will be developed, and the older versions will be updated as needed. All leaflets will now contain the new BOS branding and appropriate QR codes. These leaflets are available for downloading, for members, from the website.

The Society will continue to develop a resource centre of material to aid NHS authorities and members of the Society in developing local services effectively under the new NHS arrangements.

Advice sheets for the specialty will continue to be developed and revised as necessary. Monitoring of the website and social media use will still be an important feedback.

Research

The Society will continue to fund research and the active drive to attract high quality applications for funding continues. The Society, and the members of the Research Directorate will continue to explore ways to attract high quality research proposals.

The Scholarships and Awards Committee will continue to monitor the prizes available through the BOS and ensure that the appropriate regulations are in place.

Education

The Society will continue to develop and encourage education in orthodontics for the public and wider dental profession as well as for our members through its portfolio of courses, conferences and educational sources including updating the national orthodontic programme VLE.

Public Benefit

In the future, the trustees intend to ensure that the Society continues to benefit the public by focusing on the following elements:

- Enhancement of the BOS website entry portal for the public;
- Consider, where effective, to engage with lay input; and
- Facilitating audit and research into patient satisfaction with orthodontic treatment and their perceptions of the benefits received.

THE BRITISH ORTHODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Status and History

The British Orthodontic Society 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.

The BOS originally came into existence on 1 July 1994 by the unification of the five, existing national orthodontic societies. The founding societies were:

- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.
- The British Association of Orthodontists (BAO) established in 1965 to represent the specialist orthodontic practitioners.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

Since unification, all bodies have accepted the BOS as the main national representative of all orthodontists. The respect afforded to the Society greatly exceeds that given to the founding societies separately. The Department of Health has come to regard the Society as the appropriate body to consult on matters relating to orthodontic services and the standards of care for patients.

The BOS was initially an unincorporated charity, but the Society was incorporated on 14 January 1999, and the newly formed company became a registered charity on 22 January 1999.

The British Orthodontic Society is governed by the rules and regulations set down in its company Memorandum and Articles of Association, originally dated 14 January 1999 and as updated on 23 September 2002, 8 October 2006, 13 September 2009, 18 September 2010, 24 September 2011, and September 2012.

The Articles and Byelaws were updated during the course of the year and approved by the Board and at the annual AGM

Organisational Structure

The overall strategic direction of the charity is determined by the Board of Trustees and Directors, who are assisted and advised by the officers and elected members of the Society. All the members of the Board of Trustees continue to devote a significant amount of time on a purely voluntary basis to assist in the management of the charity. The Executive Committee of the President, the Honorary Treasurer, and the Honorary Secretary provide day-to-day management and leadership.

Given its historic background, the Society comprises a number of specialist Groups. Certain members of the Board of Trustees and membership act as representatives of the various Groups. Groups are also represented on various of the BOS Committees. All Group members are members of the Society, and the constitutions of each Group and Committee formally recognise the constitution of the Society.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

The Groups and Committees of the Society are represented within the Directorates which are as follows:

- Directorate of External Relations
- Directorate of Clinical Governance
- Directorate of Clinical Practice
- Directorate of Professional Development
- Directorate of Education
- Directorate of Research

The Groups and Committees of the Society within the Directorates are identified, as follows:

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics Committee
- Consultant Orthodontists Group (COG)
- Executive Committee
- Education Committee
 - Archive and Museum Committee
- Nominations Committee
- Orthodontic Specialists Group (OSG)
- Practitioners Group (PG)
- Scholarship and Awards Committee
- Research Committee
 - British Orthodontic Society Foundation (BOSF)
 - Editorial Board of the Journal of Orthodontics
- Training Grades Group (TGG)
- Orthodontic Teachers and Trainers Group (OTTG)
- Group Chairs' Forum
- Other ad hoc working groups
- Society Events Organising Team

Policy and procedural decisions are taken by the Board of Trustees and Directors. Other Groups and Committees provide a wider forum for consultation and communication. The day-to-day activities of the Society are undertaken through the Directorates, Groups and Committees. The Group Chair's Forum brings together the Group Chairmen and the Executive Committee formally at least twice a year to allow information to be exchanged, concerns raised, and advice offered.

The Board normally meets four times per year and most Groups and Committees meet at least 3 times per year.

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

Nominations and elections of Directorate Directors

The Director of a BOS Directorate is a Trustee of the Society and a rigorous protocol is required for nomination, election, and appointment. The Director shall be appointed after open notices and elections.

The following protocol is required by the Trustees for all elections:

- The Honorary Secretary will notify the Society membership of a vacancy for a Directorate Director with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Society. Self-nomination is permissible if supported by two members. The nomination papers should be signed and dated

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

by both nominators and the nominee and returned to the Honorary Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

- If there is more than one candidate, the Director will be elected by a ballot of all Society members conducted by post or on the internet, as determined by the Society. Candidates should be invited to submit a 100-word CV and photograph for circulation to the members in advance of the election. The Director will normally be appointed at the Annual General Meeting and will "shadow" the previous Director for the following one year prior to taking up office. All Trustee appointments will commence on 1 January.

Nominations and elections of the BOS President, the BOS Treasurer and of the Honorary Secretary

The following means of making nominations for the BOS President, the BOS Treasurer and of the BOS Honorary Secretary is required.

Nomination by the Groups:

The BOS President, who is also Chairman of the Nominations Committee, will request nominations from all the Group Chairmen at least two months prior to the meeting of the Nominations Committee, which will normally be held in May. This request should be considered by the Group Committees within each Directorate. The names of candidates proposed by the Groups will be notified to the BOS Secretary in good time for consideration by the Nominations Committee. The nominee must include a signed declaration of willingness and eligibility to serve if elected.

Nomination by members:

At the same time as the request for nominations is sent to Group Chairmen, a notice will be sent to all of the BOS members requesting nominations for President, Treasurer, or Honorary Secretary, as appropriate. Nominations must be sent in good time to the BOS Secretary for consideration by the Nominations Committee. A deadline for receipt of nominations should be clearly stated. Candidates, who wish to be nominated for election other than by the Group Committees, should be proposed by two members of the Society. The nomination paper should be signed and dated by both nominators and the nominee and returned to the BOS Secretary prior to the stated deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

Nomination and election of the Director of Professional Development:

The Director of Professional Development will normally serve two full years as Director-elect because of the large element of forward planning involved in the British Orthodontic Conference. The election is for a term of two years with the possibility of extension for a further year. An election is therefore normally required in the year prior to the preceding director taking office.

Consideration of nominations:

The nominations will be considered by the Nominations Committee, who may request CVs and further information from the candidates. The Nominations Committee will make a recommendation to the Board of Trustees for approval as the Board's nomination for election by the membership. If more than one valid nomination is received, any nominee not successful in obtaining the Board's nomination may request that an election is held in which all valid nominees may participate. The Nominations Committee may recommend that none of the nominations should be endorsed as the Board's nominee. In that event, the Board may put forward a further candidate as the Board's nomination.

If no valid nominations for a post are received by the stated deadline, the Board shall make its own nomination who shall be deemed to be elected unopposed.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

The candidates will be elected by a ballot of all of the BOS members conducted by post or on the internet, as determined by the Board of Trustees. Following election, the President, Treasurer or Honorary Secretary and the Director of Professional Development will normally be appointed at the Annual General Meeting and will "shadow" the previous office holder for the following one year prior to taking up office, except the Director of Professional Development who will normally shadow for two years. All Trustee appointments commence on 1 January.

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process. Back in 2022, The BOS revised the trustee induction programme, which is now delivered through an online platform.

KMP Remuneration Policy

The Society's key management personnel are subject to an annual salary review; a third party team of HR Consultants and People & Culture specialists also undertook a benchmarking exercise in December 2023.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Disclosure of information to auditor

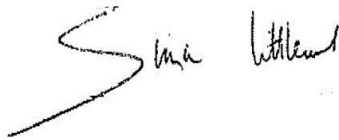
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Crowe U.K. LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Simon Littlewood
Honorary Secretary
Date: 18 September, 2024

THE BRITISH ORTHODONTIC SOCIETY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY

Opinion

We have audited the financial statements of The British Orthodontic Society (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2023 and of its incoming resources and application of resources, including 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 United Kingdom, including the Financial Reporting Council'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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY
(CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY
(CONTINUED)

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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charity Commission legislation, health and safety legislation, General Data Protection Regulation (GDPR), General Dental Council (GDC) legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

The greatest risk of material impact on the financial statements is from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, testing a sample of income and expenditure to the fund restrictions, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected

THE BRITISH ORTHODONTIC SOCIETY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY
(CONTINUED)

some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Janette Joyce (senior statutory auditor)

for and on behalf of

Crowe U.K. LLP

Statutory Auditor

R+ Building

2 Blagrove Street

Reading

Berkshire

RG1 1AZ

Date: 19 September 2024

THE BRITISH ORTHODONTIC SOCIETY
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	-	13,323	13,323	10,575
Charitable activities	5	1,693,449	-	1,693,449	1,297,730
Investments	6	30,445	17,381	47,826	52,688
Total income		1,723,894	30,704	1,754,598	1,360,993
Expenditure on:					
Raising funds		36	-	36	34
Charitable activities	7	1,839,394	69,594	1,908,988	1,756,761
Total expenditure		1,839,430	69,594	1,909,024	1,756,795
Net gains/(losses) on investments		58,984	33,675	92,659	(269,331)
Net expenditure		(56,552)	(5,215)	(61,767)	(665,133)
Transfers between funds	15	(11,535)	11,535	-	-
Net movement in funds		(68,087)	6,320	(61,767)	(665,133)
Reconciliation of funds:					
Total funds brought forward		2,212,528	65,064	2,277,592	2,942,725
Net movement in funds		(68,087)	6,320	(61,767)	(665,133)
Total funds carried forward		2,144,441	71,384	2,215,825	2,277,592

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

The notes on pages 32 to 46 form part of these financial statements.

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)
REGISTERED NUMBER: 03695486

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,068,165	1,117,892
Investments	11	1,375,602	1,450,073
		<u>2,443,767</u>	<u>2,567,965</u>
Current assets			
Debtors	12	187,765	166,703
Cash at bank and in hand		216,675	137,976
		<u>404,440</u>	<u>304,679</u>
Creditors: amounts falling due within one year	13	(632,382)	(595,052)
Net current liabilities		<u>(227,942)</u>	<u>(290,373)</u>
Total net assets		<u><u>2,215,825</u></u>	<u><u>2,277,592</u></u>
Charity funds			
Restricted funds	15	71,384	65,064
Unrestricted funds	15	2,144,441	2,212,528
Total funds		<u><u>2,215,825</u></u>	<u><u>2,277,592</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 18 September, 2024 and signed on their behalf by:



Professor Grant McIntyre
Honorary Treasurer

The notes on pages 32 to 46 form part of these financial statements.

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	18	(175,620)	(343,940)
Cash flows from investing activities			
Dividends, interests and rents from investments		87,373	73,758
Purchase of tangible fixed assets		-	(13,250)
Proceeds from sale of investments		201,045	301,097
Purchase of investments		(34,099)	(57,786)
Net cash provided by investing activities		254,319	303,819
Change in cash and cash equivalents in the year		78,699	(40,121)
Cash and cash equivalents at the beginning of the year		137,976	178,097
Cash and cash equivalents at the end of the year	19	216,675	137,976

The notes on pages 32 to 46 form part of these financial statements

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The British Orthodontic Society (the charitable company) is a private company limited by guarantee incorporated in England and Wales under company number 03695486. The registered office address and principal place of business is at BOS at 12 Bridewell Place, London, EC4V 6AP. The charitable company's principal activities are disclosed in the Trustees' Annual Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Orthodontic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

In reviewing 2023, the Treasurer was pleased to see this double-digit improvement in the Society's overall investment performance. The Treasurer continues to work closely with the COO and Finance Manager to manage both the day-to-day and longer-term financial position of the charity. The Trustees remain confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

2.3 Income

Grants, donations, and other similar types of voluntary income are brought into account when receivable and donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income.

Income is recognised in the financial statements for the proportion of subscriptions, which are receivable in the financial period. All other types of income are also accounted for on an accruals' basis.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is allocated to the charitable company's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the charity's principal activity are categorised as either support costs or governance costs.

Governance costs are the costs associated with running the charitable company as a charitable company, and include a proportion of staff costs, costs of Trustees' meetings, audit fees and other similar professional fees.

Grants payable are recognised in the period in which the approved offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised only when the conditions attaching to the award are fulfilled. Grants offered subject to conditions, which have not been met at the balance sheet date, are noted as a potential commitment, but are not treated as a liability.

2.5 Taxation

The company is a registered charity and as such its income and gains falling due under section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporate tax to the extent that they are applied to its charitable objectives.

2.6 Tangible fixed assets and depreciation

All tangible assets purchased that have a cost of more than £1,000 and have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long leasehold buildings	- over 50 years
Computers and office equipment	- over 3 years

2.7 Investments

The charitable company's investments are included in the balance sheet at fair value (their market value). The gains or losses arising upon their annual revaluation are included in the statement of financial activities.

2.8 Financial assets and liabilities

The charitable company's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.9 Grants awarded

The amount of grants charged to the Statement of Financial Activities represents the total amount committed by trustees during the year. These may be commitments over a number of years depending on the nature of the grant but the whole liability is recognised when the grant is committed.

2.10 Fund accounting

The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objective 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 restricted funds are set out in the notes to the financial statements. Amounts unspent at the year end are carried forward in the balance sheet.

3. Critical accounting estimates and areas of judgment

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

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

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

4. Income from donations and legacies

	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
General donations and other similar types of voluntary income	13,323	13,323	10,575

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Dissemination of information

	Unrestricted funds 2023 £	Total funds 2023 £	<i>As restated Total funds 2022 £</i>
Subscriptions	498,684	498,684	511,868
Annual Conference	897,784	897,784	482,705
Other meetings	172,061	172,061	127,131
Journal income	86,980	86,980	137,103
Sales of publications	37,940	37,940	38,923
	<u>1,693,449</u>	<u>1,693,449</u>	<u>1,297,730</u>

6. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>As restated Total funds 2022 £</i>
Income from investments listed on a recognised stock exchange	30,346	17,381	47,727	52,043
Bank interest receivable on short term cash deposits	99	-	99	645
	<u>30,445</u>	<u>17,381</u>	<u>47,826</u>	<u>52,688</u>

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Analysis of expenditure on dissemination of information

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>As restated Total 2022 £</i>
Annual Conference	873,205	-	873,205	601,483
Other meetings	97,272	-	97,272	190,845
Journal expenditure	123,366	-	123,366	119,143
Publication costs	32,928	-	32,928	55,211
Legal fees judicial review	32,220	-	32,220	46,779
Public relations	99,440	-	99,440	70,170
Museum curator fees	8,770	-	8,770	11,101
Subscriptions - international	3,543	-	3,543	3,642
Research project grants to three individuals (2022: seven individuals)	-	69,594	69,594	57,958
Professional development costs	26,130	-	26,130	22,229
Subscriptions - national	12,048	-	12,048	63
Support costs (see note 8)	530,472	-	530,472	578,137
	1,839,394	69,594	1,908,988	1,756,761

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>As restated Total funds 2022 £</i>
Annual Conference	873,205	-	873,205	601,483
Other meetings	97,272	-	97,272	190,845
Journal expenditure	123,366	-	123,366	119,143
Publication costs	32,928	-	32,928	55,211
Legal fees judicial review	32,220	-	32,220	46,779
Public relations	99,440	-	99,440	70,170
Museum curator fees	8,770	-	8,770	11,101
Subscriptions - international	3,543	-	3,543	3,642
Research project grants to three (2022: seven) individuals	69,594	-	69,594	57,958
Professional development costs	26,130	-	26,130	22,229
Subscriptions - national	12,048	-	12,048	63
Support costs	-	530,472	530,472	578,137
	<u>1,378,516</u>	<u>530,472</u>	<u>1,908,988</u>	<u>1,756,761</u>

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs - wages, national insurance & pension	149,705	155,963
Staff costs - casual	105,542	114,523
Staff costs - recruitment	9,139	5,097
Staff costs - training fees	-	100
Depreciation	49,727	46,081
Office, property & insurance costs	82,561	91,104
Telephone, printing, postage and stationery	42,456	46,199
Computer costs	20,860	16,731
Bank and credit card charges	12,585	12,330
Irrecoverable Value Added Tax	15,157	9,174
Other expenses	3,690	29,790
Trustee and committee meeting expenses	15,839	11,145
Travel and subsistence	617	13,976
Audit fees	20,452	15,400
Accounting and advisory	163	3,850
Other accounting and advisory	1,979	6,674
	530,472	578,137

Included within support costs are governance costs of £33,736 (2022: £39,264).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Staff costs

	2023	2022
	£	£
Wages and salaries	136,289	139,160
Social security costs	10,742	14,171
Contribution to defined contribution pension schemes	2,674	2,632
Contribution to defined contribution pension schemes	149,705	155,963
Casual staff costs	105,542	114,523
Recruitment expenses	9,139	5,097
Training fees	-	100
	264,386	275,683

During the year no settlement payments were made to any employees (2022: £20,000 to one employee).

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Office and administration	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel include the Trustees and Chief Operating Officer. Key management personnel received aggregate remuneration (including employer's pension and employer's national insurance) of £46,510 (2022: £3,608).

The Trustees and directors received no remuneration for their services to the charitable company during the current or previous year. During the year, seven (2022: seven) Trustees were reimbursed for Trustee and committee meeting expenses incurred on behalf of the charitable company totalling £5,126 (2022: £6,557).

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2023	1,637,313	159,340	1,796,653
At 31 December 2023	<u>1,637,313</u>	<u>159,340</u>	<u>1,796,653</u>
Depreciation			
At 1 January 2023	551,169	127,592	678,761
Charge for the year	32,746	16,981	49,727
At 31 December 2023	<u>583,915</u>	<u>144,573</u>	<u>728,488</u>
Net book value			
At 31 December 2023	<u><u>1,053,398</u></u>	<u><u>14,767</u></u>	<u><u>1,068,165</u></u>
<i>At 31 December 2022</i>	<u><u>1,086,144</u></u>	<u><u>31,748</u></u>	<u><u>1,117,892</u></u>

Parts of the charity's long leasehold buildings are used, when surplus to the charity's requirements, to generate rental income.

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Investments

	Listed investments £
Cost or valuation	
At 1 January 2023	1,450,073
Additions	34,099
Disposals	(201,045)
Revaluations	92,475
At 31 December 2023	1,375,602
Net book value	
At 31 December 2023	1,375,602
<i>At 31 December 2022</i>	1,450,073

At the balance sheet date, the historical cost of the investments was £1,230,182 (2022: £1,387,512).

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	45,063	47,515
Other debtors	25,798	19,146
Prepayments and accrued income	116,904	100,042
	187,765	166,703

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Creditors: Amounts falling due within one year

	2023	<i>As restated</i>
	£	2022 £
Trade creditors	161,908	115,612
Other taxation and social security	4,336	2,745
Other creditors	11,961	3,129
Accruals and deferred income	27,003	34,366
Grant commitments	427,174	439,200
	632,382	595,052
	632,382	595,052

	2023	<i>As restated</i>
	£	2022 £
Grants payable		
Opening balance at 1 January 2023 (restated)	439,200	438,513
Granted during the year	55,072	58,593
Payments made	(67,098)	(57,906)
	427,174	439,200
	427,174	439,200

14. Financial instruments

	2023	2022
	£	£
Financial assets		
Equity instruments measured at fair value	1,388,575	1,450,073
	1,388,575	1,450,073

THE BRITISH ORTHODONTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General fund	2,212,528	1,723,894	(1,839,430)	(11,535)	58,984	2,144,441
Restricted funds						
Scholarship Fund	65,064	2,152	-	-	4,168	71,384
Foundation Fund	-	28,552	(69,594)	11,535	29,507	-
	<u>65,064</u>	<u>30,704</u>	<u>(69,594)</u>	<u>11,535</u>	<u>33,675</u>	<u>71,384</u>
Total of funds	<u>2,277,592</u>	<u>1,754,598</u>	<u>(1,909,024)</u>	<u>-</u>	<u>92,659</u>	<u>2,215,825</u>

The Scholarship Fund is used to account for the Society's prizes and awards, which are normally given annually. The regulations governing each of the prizes and awards are published on the Society's website and elsewhere, together with the names of the judging panel, and the criteria that are used when making an award. The Scholarship and Awards Committee has overall responsibility for deciding whether an award should be made, and the Treasurer of the Society administers the finances of the fund. Transfers are made periodically from the General Fund to cover the shortfall in awards given compared to sponsorship received.

The Foundation Fund was set up in 1999 to promote improved patient care by supporting the highest standards of research and teaching in orthodontics. To achieve this goal, the fund promotes research in numerous fields of orthodontics whilst encouraging excellence in teaching, which ensures that orthodontists are inspired, well informed, caring, valued and responsible. In general grants are given to support medium sized research projects with a 3 to 6 year timescale.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Statement of funds (continued)

Statement of funds - prior year

	<i>As restated Balance at 1 January 2022</i>	<i>Income</i>	<i>As restated Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>As restated Balance at 31 December 2022</i>
	£	£	£	£	£	£
Unrestricted funds						
General fund	2,777,595	1,334,753	(1,698,827)	(12,731)	(188,262)	2,212,528
Restricted funds						
Scholarship Fund	73,539	2,030	(1)	-	(10,504)	65,064
Foundation Fund	91,591	24,210	(57,967)	12,731	(70,565)	-
	<u>165,130</u>	<u>26,240</u>	<u>(57,968)</u>	<u>12,731</u>	<u>(81,069)</u>	<u>65,064</u>
Total of funds	<u><u>2,942,725</u></u>	<u><u>1,360,993</u></u>	<u><u>(1,756,795)</u></u>	<u><u>-</u></u>	<u><u>(269,331)</u></u>	<u><u>2,277,592</u></u>

16. Prior year adjustments

It was agreed this year that as a charity the BOS should now recognise its total estimated forward liabilities with reference to research within the balance sheet from 2023 onwards. Note this has also led to the BOS making prior year adjustments to the accounts for 2022 and 2021.

	Total funds at 31 December 2021	Total funds at 31 December 2022
As previously stated	3,381,238.00	2,716,792.00
Prior period adjustment – Research project grants	(438,513.00)	(439,200.00)
	<u>2,942,725.00</u>	<u>2,277,592.00</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,068,165	-	1,068,165
Fixed asset investments	1,304,218	71,384	1,375,602
Current assets	404,440	-	404,440
Creditors due within one year	(632,382)	-	(632,382)
Total	2,144,441	71,384	2,215,825

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	1,117,892	-	1,117,892
Fixed asset investments	1,385,009	65,064	1,450,073
Current assets	304,679	-	304,679
Creditors due within one year (restated)	(595,052)	-	(595,052)
Total	2,212,528	65,064	2,277,592

THE BRITISH ORTHODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	<i>As restated</i>
	£	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(61,767)	(665,133)
Adjustments for:		
Depreciation charges	49,727	46,081
(Gains)/losses on investments	(92,475)	269,474
Dividends, interests and rents from investments	(87,373)	(73,758)
(Increase)/Decrease in debtors	(21,062)	41,720
Increase in creditors	37,330	37,676
Net cash used in operating activities	(175,620)	(343,940)

19. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	216,675	137,976
Total cash and cash equivalents	216,675	137,976

20. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash at bank and in hand	137,976	78,699	216,675
	137,976	78,699	216,675

21. Related party transactions

Other than the reimbursement of expenses to Trustees as disclosed in note 9, no related party transactions took place during the year (2022: none).

THE BRITISH ORTHODONTIC SOCIETY

England & Wales - Charity number 1073464

Accounts

Charity No: 1073464
Company Number: 03695486

THE BRITISH ORTHODONTIC SOCIETY
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THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the financial statements of The British Orthodontic Society ("the BOS" or "the Society") for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The charitable objectives for which the charitable company was established are:

- to promote the study and practice of orthodontics;
- to maintain and improve professional standards in orthodontics; and
- to encourage research and education in orthodontics.

Charitable Activities

In pursuance of its overall charitable objectives, the charitable company's principal activity is the dissemination of information as it relates to orthodontics. This is principally achieved in the following key ways:

External Relations, Clinical Governance and Clinical Practice

- Providing a source of reliable up-to-date information on orthodontics and orthodontic practice for patients, the public, health authorities and dental professionals through publications, patient information leaflets (PILs), the Society's website, the media, and in response to personal enquiries.
- Maintaining and promoting the highest standards of patient care and sharing information about orthodontics with patients and parents, political bodies, and professional organisations.
- Providing active guidance and advice on orthodontics to individual members of the public when requested.

Professional Development and Education

- Providing continuing professional education for orthodontists through the British Orthodontic Conference and through meetings of the individual Groups of the Society.
- Developing electronic learning opportunities for the various stages of orthodontic education, for undergraduates, and for postgraduates at three levels - Dentists with Enhanced Skills, Specialist Registrars (StRs) and Post-CCST trainees.
- Developing electronic Continuing Professional Development (CPD) for the BOS members. In an increasingly demanding working life, electronic learning opportunities will enhance the educational capacity of busy orthodontic teachers and allow busy clinicians to conveniently update and advance their knowledge.

Research

- Advancing orthodontic knowledge by funding orthodontic research for the improvement of patient care through the BOS Foundation, the Awards programmes and publishing the Journal of Orthodontics.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Indicators, Milestones and Benchmarks

In assessing the success of the charitable company in fulfilling its objectives, the Trustees monitor a range of measures of performance that includes the following:

External Relations, Clinical Governance and Clinical Practice

- The number of patient information leaflets produced by the Society and the numbers sold.
- The number of revisions to patient information leaflets and additions to the range.
- The number of advice sheets and clinical effectiveness bulletins produced by the Society.
- The number of revisions to advice sheets and clinical effectiveness bulletins and additions to the range.
- The number of new publications and similar initiatives endorsed by the Society.
- The level of distribution of the Society's newsletter (BOS News).
- Feedback from readers on the quality and content of publications.
- The use being made of the Society's website, and feedback from the BOS members and the general public.
- The number of audit projects in which the Society has participated that are completed and published.
- The number of enquiries for the Society's views on topical issues, and the speed of response.
- The number of Society endorsed articles appearing in the dental press.
- Posts on the Society's social media sites (Facebook, Twitter, and LinkedIn).

Professional Development and Education

- The level of participation in Society meetings, particularly the main annual British Orthodontic Conference in terms of numbers attending and numbers of speakers and sessions.
- Feedback from participants on the quality and content of meetings, particularly in terms of their value for continuing professional education requirements.

Research

- The level of interest shown in research grants, awards, and prizes.
- The numbers of grants, awards, and prizes given.
- The number of issues of the Journal and the average number of articles per issue.
- The level of distribution of the Journal.

Public Benefit

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

Benefits & Beneficiaries

In accordance with its charitable objectives, the Society strives to promote the study and practice of orthodontics, to maintain and improve professional standards in orthodontics, and to encourage research and education in orthodontics. In doing so, the BOS seeks to improve the quality of dental care for the benefit of patients. The charitable company's ultimate beneficiaries are therefore patients, and benefits to patients are provided through the advancement of knowledge, practice, and standards in the specialty.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
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Trustees' Assessment of Public Benefit

In relation to the assessment of public benefit, the Trustees have resolved to focus on the following areas:

- To improve public awareness and education through the BOS website. The BOS website is continually undergoing enhancement to make public access simpler and more navigable. Success of these initiatives will be monitored through visits to the website, pages opened, and feedback received from visitors. The website underwent significant enhancements during 2022 which will continue into 2023.
- To explore ways of enhancing public feedback through the website, practices, and other communication methods.
- To continue to develop patient information leaflets and to monitor the sales of these leaflets as an indicator of direct service to the public by the BOS.
- To enhance patients' understanding of orthodontics by educational activities aimed at General Dental Practitioners and Regional Commissioning Teams.

Grant Making Policy

The Society offers a range of prizes, awards, and grants, which are the overall responsibility of the Research Directorate.

The allocation of funds for prizes and awards is mediated through the Scholarship and Awards Committee. Commercial companies sponsor some awards, and some are funded directly by the Society. Funding is also allocated for research projects through the British Orthodontic Society Foundation (BOSF), which funds research projects following open calls to the membership for grant submissions. The submissions are independently peer reviewed and this process is run via the Research Directorate.

Individual prizes and awards are governed by regulations approved by the Board of Trustees, and details of these regulations can be obtained upon application to the Society's offices and the BOS Website. There are now 17 awards and prizes made available each year by the Society. The awards and prizes have different requirements, ranging from presentation of clinical cases to essays to small research projects. The actual awards or prizes vary from certificates or medals to grants. Awards and prizes are advertised in the BOS News, by direct mailing to members and through the website. Over half the awards and prizes are aimed at the training grades in orthodontics.

The BOSF supports small to medium sized research projects. Every year donation and gift aid income is received by BOSF from members of the Society. Funds are allocated on a yearly basis for grants, which are invited from the research sector of the orthodontic community. The grant applications are screened to comply with BOSF regulations and are then sent to a panel of referees for assessment. The applications are sent to referees according to BOSF protocols and when the reports are returned, a final decision is made usually by the Director for Research and the BOSF chair (or another appointed member of the research committee if there is a conflict of interest for either of those individuals).

The BOS also supports audit projects throughout the year in practical terms - for instance by distributing surveys. Many of these audit projects (and others undertaken by the BOS members within a hospital environment) are published in an audit newsletter each year.

Combined, the BOSF and BOS have over £500,000 of forward commitments in the support of all projects.

Volunteers

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Relationships with Related Parties and Representation on Other Bodies

The Society does not currently pursue its charitable objectives through relationships with any related parties or by representation on other bodies.

ACHIEVEMENTS AND PERFORMANCE

External Relations, Clinical Governance and Clinical Practice

The Clinical Governance Directorate (CGD) comprises the Ethics Committee, the Publications Committee, and the Audit Committee of the British Orthodontic Society. 2022 was another busy year for all three committees.

Director of Clinical Governance: Jadbinder Seehra

Group Leads

Ethics	Alison Murray
Audit	Steve Chadwick
Publications	Karen Juggins
Adverse Incidents	Robert Smyth

Committees represented

- PWCHIWG - Profession-wide complaint handling initiative meetings (Othman Hameed is the BOS representative)
- PRSB - Professional Record Standards Body (Gavin Fenton is the BOS representative)
- RCS Clinical Standards Committee (Karen Juggins is the BOS representative)
- Scottish Dental Clinical Effectiveness Programme (Joe Noar is the BOS representative)
- Mental Health Wellness in Dentistry (Nima Amin is the BOS representative)
- National Peer Review Toolkit (Leonie Seager is the BOS representative)

General activities addressed

- Electronic PILs - The development of electronic patient information leaflets
- Patient Panel - The formation of structured Patient and Public Involvement groups to review BOS publications
- The reporting and logging of Adverse Incidents - In 2022 there were three incidents reported to the Society through our confidential reporting system

Ethics and standards items

Reporting of continuing issues affecting the Society or its members in relation to ethical or standards issues.

Audit items

BOS Clinical Effectiveness Bulletin (CEB): Articles published in 2022 CEB Spring and Autumn editions

- 1) Demineralisation during fixed appliance treatment: a two-cycle audit at a UK dental hospital. T Frawley, C Brierley
- 2) A retrospective two cycle audit to assess consultant compliance with the use of the Integrated Pathway of Care (IPOC) form. H McNaughton, P Oldfield, A Shelton
- 3) The Accuracy and Clarity of Orthodontic Extraction Letters; a clinical audit spiral for over 10 years. D Coffey, D Waring
- 4) Where do orthodontic patients seek help when routine orthodontic care stops? K Shaw, P Mooney, C Larmour (Data Collection), K Cowan
- 5) Bristol Dental Hospital combined orthodontic-orthognathic clinical record audit. R Al Koky, P Fowler, K House, T Jones

THE BRITISH ORTHODONTIC SOCIETY
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FOR THE YEAR ENDED 31 DECEMBER 2022

- 6) A cross-sectional service evaluation to assess patient satisfaction with the use of virtual consultation during COVID-19 pandemic for self-retainer fit and retainer reviews at Guy's and St Thomas' Hospital. SH Sharara, H Khraishi, G Khoshkhounejad
- 7) Shima Hussein Sharara Post CCST in Orthodontics, Royal Alexandra Childrens Hospital & Guy's and St Thomas' NHS Foundation Trust
- 8) An investigation of treatment duration of each of the various stages of combined orthodontic/orthognathic care at the Bristol Dental Hospital. R Al-Koky, P Fowler, K House, T Jones
- 9) A local audit of Peer Assessment Rating (PAR) score changes pre- and post-lockdown at the Orthodontic Department, King's College Hospital, London. S Luqmani, G Mack, K Patel, K Downes-Lee
- 10) A combined audit and service evaluation to assess the effectiveness of protraction facemask treatment in a UK Dental Hospital. T Frawley, F Dyer
- 11) Improving compliance at retainer review appointments – a 2 cycle audit. I Murphy, D Ali, J Noar
- 12) An audit of orthognathic treatment outcomes for cases with an anterior open bite. Q Ong, S Caldwell
- 13) A two-cycle audit to assess the quality of digital lateral cephalogram radiographs at Liverpool University Dental Hospital. ZS Khan, H Stevenson, N Flannigan
- 14) Is periodontal health being reviewed prior to treatment commencement: A two-cycle audit. S Hasanally, R McDowall
- 15) A two-cycle audit on the readability of orthodontic letter templates, North Cumbria Integrated Care NHS Foundation Trust. N Wade, G Fenton, S Germain
- 16) Do replacement retainer fees have an impact on the number of lost retainers? N McInnes, H Antov, R Little
- 17) A two cycle audit: The Oral Hygiene Status of New Patients referred by Community Dentists for Orthodontic treatment. A Williams, S Alam-Sabah
- 18) Effectiveness of a modified bonding technique to repair fixed appliances during the COVID 19 pandemic. R Bradley, T Oyeleye, E Pether, P Ellis, H Bellis
- 19) A local two-cycle audit of orthodontic trainees recording treatment progress. SL Tan, E Dunbar, F Stoops
- 20) A Second Audit Cycle on Patient Waiting Times for Surgical Exposure and Orthodontic treatment of Ectopic Canines- Are We Meeting the Targets? SA Suleman, MA Suleman, J Shah
- 21) Demographic Trends and Patient satisfaction with Orthodontic Treatment at Royal Surrey Hospital Foundation Trust: A 6-year prospective cycle. S Singh, G Minhas, N Taylor, S Grewal
- 22) Minimum Standards for Orthodontic Electronic Health Records: Closing the Audit Loop J Quek, R McDowall
- 23) A 2-cycle knowledge-based audit: knowledge of the syndromes associated with supernumerary teeth among orthodontic clinicians in Eastman Dental Hospital. IEJ Liew, S Keshtgar, N Amin, P Acharya
- 24) The prevalence of caries in NHS patients referred for orthodontic assessment: A two-cycle multi-regional audit. L Seager, O Bowyer, A Chadwick, P Barton, A Patel, M Tindell, F Hawkins, K Finnigan, P Dowsing, J Scholey, J Shah, K Juggins, K, N Ahmed, O Yacoob, I Shargill
- 25) Implementation of a Was Not Brought (WNB) pathway in an Orthodontic Department. M Al-Hassani, R McDowall
- 26) An audit of image quality and compliance with new standards of lateral cephalometric radiographs in a District General Hospital. M Lone, A Brown
- 27) A retrospective local re-audit of the quality of clinical photographs and the occlusal accuracy of intraoral scans for orthodontic records. M Lyons-Coleman, P Scott
- 28) A two-arm local retrospective and prospective audit to assess multiple bond failures during the COVID-19 recovery phase. G Minhas, E Crawford, S Luqmani, S Wu
- 29) The quality of lateral cephalometric radiographs taken for orthodontic/orthognathic purposes at University Dental Hospital (UDH), Cardiff: A local two-cycle audit. SN Juman, N Drage, SJ Merrett
- 30) A 2-cycle audit of the quality of referrals to the joint orthodontic-paediatric clinic at Leeds Dental Institute. Hamid A, Brown L, Dhaliwal HK

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
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CEB Editorial team

Harmeet Dhaliwal current CEB Editor

Sub-editors:

Northern Ireland/Scotland: Paul Sharma

North: Tarun Mittal

South East: Suhaym Mubeen

South West: Tim Jones

BOC CEB 2022 Audit prize winners

- 1st prize: Orthodontic clinicians' knowledge of the Basic Periodontology Examination (BPE) and the new periodontology classification. S Keshtgar, S Goh, K Parker, S Hodges. Edition 47, December 2021
- 2nd prize: Improving compliance at retainer review appointments – a 2 cycle audit. I Murphy, D Ali, J Noar. Edition 48, June 2022
- 3rd prize: Effectiveness of a modified bonding technique to repair fixed appliances during the COVID 19 pandemic. R Bradley, T Oyeleye, E Pether, P Ellis, H Bellis. Edition 48, June 2022

Audit project funding

- Application round was advertised in 2022. Three applications were received. Two projects reviewed and approved: A national audit to assess current service provision for hypodontia (Awarded £18,000.00) and National Audit to assess access to Hypodontia MDT care pathways and access to provision of NHS restorative care (Awarded £600.00).

National audits

- National Audit of Orthognathic Patient Satisfaction in Wales with Long Term Follow Up as a Quality Improvement Project (Jennifer Galloway) (On-going).
- All I want for Christmas is my two front teeth: An audit to assess the referral and management of unerupted maxillary incisors (Sheena Kotecha) (Completed – Report submitted June 2022. Findings submitted for publication).

Surveys distributed to BOS membership during 2022

- Numeracy and risk communication among dental professionals
- Cross-sectional study to assess the (dental) autotransplantation referral pathways and treatment provision.
- Hypodontia survey
- Survey of clear Aligner practice
- Post-CCST training questionnaire and Post-CCST training for prospective trainees

Publication items

- All PILs are up to date. We sold in the region of 300,000 leaflets in 2022, in 528 separate parcels for an average sized delivery of 568 PILs per order. The plan for 2023 beyond is to streamline this service by outsourcing the physical distribution of the leaflets and to direct purchasing of the PILS through the shop page on the BOS website

THE BRITISH ORTHODONTIC SOCIETY
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- Advice sheets
The following advice sheets have been reviewed, updated and uploaded on the website:
 - Communications and how to handle complaints
 - Guidelines for management of ingested/inhaled foreign bodies
 - Oral Piercings
 - Orthodontic management of patients with relevant medical histories
 - Orthodontic records collection incl. 3D Computer records
 - Supervision of qualified orthodontic therapists
 - Role of the orthodontist in maintaining oral health
 - Tooth Autotransplantation
 - Remote monitoring of treatment

- New advice sheet developed: Duties and responsibilities of expert witnesses.

- New Guidance document developed: Guidance on teledentistry and remote interactions in orthodontic care.

Patient videos

Following patient videos produced and available on BOS You Tube channel:

- Looking after your brace
- Your orthodontic retainers
- Risks of orthodontic treatment
- Risks of orthodontic Treatment
- Your Twin Block

Subtitles are available on the BOS video 'looking after your brace and teeth' to allow these videos to be played in many languages.

Website

- Currently undergoing extensive enhancements and redesign. Due for launch Q2 2023.

Social Media

- Big push for followers on BOSbraces – Instagram, Facebook, YouTube, Twitter
- Keep**Smiling campaign hugely successful with many secondary care units involved
- KeepBritainSmiling - Instagram – growing and are hoping to partner with the Premier League Primary Stars in 2023 to promote healthy eating and healthy smiles.

**THE BRITISH ORTHODONTIC SOCIETY
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Professional Development and Education

Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
TGG MOrth Study Day	13 January 2022	Zoom	123	8
Virtual Critical Appraisal - Advanced course	17 - 18 January 2022	Zoom	31	1
UTG Webinar	2 February 2022	Zoom	21	5
Practitioner Group Study Day	5 February 2022	Stratford Manor Hotel, Stratford-upon-Avon	60	6
CBCT Level 1	12 February 2022	Zoom	42	3
CBCT Level 2	25 February 2022	MANDEC	16	3
CBCT Level 2	26 February 2022	MANDEC	15	3
Consultant Orthodontist Group Symposium	3 - 4 March 2022	RCPS, London	125	13
PAR Training Course	7 March 2022	BOS HQ, London	25	3
IOTN Course	8 March 2022	BOS HQ, London	23	3
Necessity is the Mother of Invention	11 March 2022	Zoom	7	1
PAR Training Course	22 April 2022	BOS HQ, London	17	3
IOTN Course	23 April 2022	BOS HQ, London	19	3
Community Group Study Day	28 April 2022	St Bride Foundation, London	13	6
Orthodontic Therapist National Training Day	6 May 2022	Zoom	50	6
Orthodontic Therapist National Training Day	6 May 2022	BOS HQ, London	24	6
OSG Spring Meeting	18 June 2022	RCPS, London	38	9
TGG ISFE Study Day	27 June 2022	Zoom	36	7
2 Day Critical Appraisal Workshop	21 - 22 July 2022	Zoom	15	1
So Now You're an Orthodontist	9 September 2022	Zoom	56	6
Pre-Conference Course - Autotransplantation	14 September 2022	ICC, Birmingham	58	2

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Pre-Conference Course – PAR Training	14 September 2022	ICC, Birmingham	21	3
BOC 2022	15 – 17 September 2022	ICC, Birmingham	966 Physical 213 Virtual	65
Level 1 CBCT Course	26 October 2022	Zoom	27	2
So, you want to be an orthodontist?	11 November 2022	Jury's Inn, Sheffield	42	9
CBCT Level 2	11 November 2022	BOS HQ, London	16	2
CBCT Level 2	12 November 2022	BOS HQ, London	16	2
So you want to be an orthodontist?	25 November 2022	BOS HQ, London	40	9
IOTN Course	26 November 2022	St George's Conference Centre,	20	2
Wellness of the Orthodontic Team	29 November 2022	Zoom	58	2
BOC Birmingham? Online Access	Available until 31 December 2022	Webinar	6	

The Society holds one main scientific meeting each year for the continuing education of its members and other orthodontic providers - the British Orthodontic Conference (BOC). In 2022 this was successfully held in Birmingham. The 2023 Conference will be held at the QEII Centre in Westminster, London on 28-30th September 2023.

The Society is the main provider for orthodontic CPD in the United Kingdom. For continued GDC registration, compliance with GDC set verifiable CPD levels is a statutory requirement for dentists, orthodontists and Dental Care Professionals (Dental Nurses, Hygienists, Therapists and Technicians). From 2018, the statutory requirement for verifiable CPD increased from 15 hours to 20 hours increasing the importance of the Society's role as a CPD provider. The GDC requirements for enhanced CPD also changed in 2018. The BOS Education Committee produced a quality assurance document in response to this and now ensure that all BOS - run CPD events meet the new requirements and that certification links to the GDC development outcomes. The Education Committee review the feedback from all the courses they organise and ensure that the findings are relayed to the speakers. At the committee meeting following any course, the feedback and reflection are discussed, and decisions made as whether to repeat a course and whether changes to the content or format are required.

Through its 1 and 2-day courses, the Education Committee tries as far as possible to cater for the interests of the whole orthodontic team. The BOS runs dedicated sessions within the main BOC programme for orthodontic nurses and orthodontic therapists, as well as arranging courses and online learning for them through the VLE. Each constituent Group of the Society also runs its own meetings for educational purposes, details of which are contained in the table above.

THE BRITISH ORTHODONTIC SOCIETY

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During the pandemic educational events became virtual but as restrictions were eased, we were able to return to a face-to-face format. A decision was made to run the 2022 British Orthodontic Conference as a hybrid event and given the virtual format was so positive, without a reduction in numbers of physical attendees, a decision has been made to continue delivering the BOC virtually in 2023 and likely beyond.

Virtual Learning Environment (VLE)

The BOS continues to fund a Moodle based VLE, administered by the Royal College of Surgeons of Edinburgh. This provides a variety of CPD activities for all members of the orthodontic team.

For Orthodontic trainees there are two programmes, the National Orthodontic Programme (NOP) designed for ST1-3 trainees on the MOrth programme and the post-CCST area for ST4-5 trainees. There is also a dedicated DCP area, as well as a general members' area.

During 2022, the Education Committee finalised material for a new module for the NOP on aligner therapy. It is expected this will be available in the VLE in 2023. The committee has also been working on new VLE modules for both DCPs and new specialty trainees on orthodontic photography, impression-taking and digital scanning. A new module for DCPs on managing patients with additional needs is also under development, as well as a new module on shared decision-making for all members of the orthodontic team. It is expected all new modules will be finalised during 2023.

A review of specialty training curricula continued during 2022 and is expected to be completed in 2023. Once the curriculum is approved, the Education Committee will begin working on a review of the existing modules on the NOP, as well as developing new modules to meet the requirements of new curriculum.

ProDental

All BOS members have free access as part of their membership fee to ProDental CPD which provides core CPD as specified by the GDC.

During 2022, the Education Committee continued to collaborate with ProDental over the potential to develop more CPD resources for General Dental Practitioners. A decision was reached to continue with core CPD only for the time being, The Society is currently considering how we wish to provide CPD for General Dental Practitioners and newly-qualified dentists in future.

British Orthodontic Conference (BOC)

The Conference in 2022 was held in Birmingham 14-17th September 2022 at the ICC. Attendance was excellent and feedback on organisation was rated as 92.6% excellent/very good and content 84.5% excellent/very good. For the second year the conference was hybrid and will remain so.

The online version remains popular during the conference. After BOC delegates can continue to view the content online for a further 3 months.

The 2023 Conference will be held at the QEII Centre in Westminster, London on 28-30th September 2023.

Other educational events

During 2022, the Education Committee delivered a varied and interesting programme of face-to-face, hybrid and virtual educational events suitable for all members of the orthodontic team.

The committee collaborated with the British Society of Dental and Maxillofacial Radiology to develop an exciting new bespoke course for orthodontists on cone beam CT (CBCT). This course is formed of 2 parts. The first part (Level 1) consists of a series of virtual asynchronous lectures providing core training, followed by a synchronous virtual Q&A session with the course presenters at the end of the viewing window. The second part (Level 2) is a face-to-face course involving manipulation of CBCT images. The course has proved hugely popular with members: it was run twice during 2022 and both events were oversubscribed. The collaboration will continue in future as the course is developed further to best meet the needs of members.

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The Society was able to begin delivering its own IOTN and PAR training courses for the first time during 2022. These courses have proved extremely popular with both BOS and ONG members and several were run during the year.

A national virtual post-CCST seminar programme, piloted in 2021, was rolled out in April 2022 and feedback on each event to date has been extremely positive. The Education Committee has co-opted a member of the Training Grades Group onto the committee to ensure continued successful delivery of the programme.

Critical appraisal courses continued to be delivered on a virtual basis during 2022. This format is welcomed by the post-CCST trainees for whom these courses are primarily targeted and feedback is always very positive. These courses will continue to be delivered on a virtual basis in future.

For dentists with a special interest in orthodontics, it was intended to run a further instalment of the 'Pearls, pitfalls and professional development' series of courses begun in 2019. Unfortunately, the course was cancelled at short notice due to the withdrawal of a number of delegates, but it is intended to provide the course during 2023. The Society is keen to continue to support dentists with a special interest in orthodontics in developing their skills and knowledge. Further events for the Practitioner Group in future will be developed based on feedback from the group.

For DCPs, the ever-popular National Orthodontic Therapy Training Day was run again during 2022 on a hybrid basis, allowing both in-person and virtual attendance. This format was extremely well-received by delegates and feedback was extremely positive. It is intended to continue with the hybrid format in future. The Society remains committed to providing CPD for DCPs.

Research

The Directorate of Research is one of six directorates established in 2012 to cover the range of activities within the British Orthodontic Society. During 2022, the Directorate consisted of the following individuals:

- Director: Professor Susan Cunningham
- BOSF Lead: Dr Fiona Ryan
- BOSF Treasurer: Ms Maria McNally (completed the role at the end of 2022)
- Scholarships and Awards: Dr Susi Caldwell
- Editor Journal of Orthodontics: Professor Martyn Cobourne - Professor Cobourne completed his term of office at the end of 2022 and Dr. Jayne Harrison has now taken on this role
- Website coordinator: Dr Hanieh Javidi
- Committee member (shadowed during late 2022 and formally commenced her term of office at the beginning of 2023): Dr Sarah Rolland

The specific roles of the Research Directorate are to:

- Develop and implement the BOS research strategy, including initiatives at a national and/or international level to coordinate orthodontic research;
- Supervise and administer all research grants, fellowships, scholarships, prizes, and awards offered by the Society;
- Oversee the optimal use of the BOS financial research resources;
- Undertake initiatives which raise funds to support such grants and awards primarily through the British Orthodontic Society Foundation; and
- To develop and seek collaborative funding from outside bodies, including the Royal Colleges.

The British Orthodontic Society Foundation (BOSF)

The BOSF aims to raise money, principally from Society members, to support the highest standards of research in orthodontics.

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During 2022 there was a definite return to more normal research activity, following the COVID pandemic. BOSF continued to allow *ad hoc* applications for research funds rather than having a single time point for applications and there were several new applications. Research that was already funded also progressed during the year. Some projects are still dealing with significant delays due to the pandemic and we are working with the researchers in an attempt to ensure successful completion of these projects.

Continued good quality research remains a strong focus for the Society and existing projects – total commitment is listed in brackets - which continued to be funded through the BOSF during 2022 were:

1. Hanieh Javidi (£243,113) Does Orthodontics improve Oral Health-related Quality of Life? This is a joint BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.
2. Jad Seehra et al. (£53,983) Management of Impacted permanent maxillary central incisors.
3. Peter Day et al. (£75,000) The impact of premature extraction of primary teeth on orthodontic treatment need in a longitudinal birth cohort.
4. Jayne Harrison et al. (£49,011) A randomised, controlled trial to assess the effect of different modes of fluoride delivery on enamel demineralisation, during orthodontic treatment with fixed appliances.
5. Andrew DiBiase et al (£47,673): Does orthodontic treatment have an effect on peer relationships, behaviours and bullying in school children?
6. Peter Mossey et al. (£99,082): Fixed versus conventional removable twin block for overjet reduction in children - a randomised clinical trial to investigate the burden of care.
7. Ninu Paul et al. (£5,200) A qualitative study of orthognathic MDT clinics across England.
8. Jennifer Haworth et al. (£14,950) The use of digital wafer technology in orthognathic surgery.
9. Philip Benson and Jayne Harrison (£52,637) UK orthodontic specialty trainees: Exploring career expectations, motivations and aspirations: A qualitative study.
10. Farnaz Parvizi et al. (£28,475) The Effect of Patient Complaints on the Well-being of the Orthodontic Workforce.
11. Trishna Patel et al. (£11,081.08) Patient experience of intraoral scanning versus alginate impressions in orthodontics: a randomised controlled crossover trial.

During 2022, it was agreed that the following new projects would be funded:

1. Daniel Stonehouse-Smith et al. (£36,652.12) Analysing the cellular mechanisms of cleft palate. This is a joint BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.
2. Farooq Ahmed et al. (£58,593) A randomised clinical trial investigating duration of orthodontic alignment using Dental Monitoring™-scheduled appointment intervals.

Scholarship and Awards (S&A) 2022

Susi Caldwell has been responsible for Scholarship and Awards (S&A) throughout 2022.

Scholarship and Awards (S & A) aims to encourage the pursuit of excellence in research and clinical care through our prizes.

BOC 2022 Birmingham allowed the presentation of awards from the past 12 months in the main auditorium, with each prize winner receiving personal congratulations from the Honorary Patron Steve Rudge. In addition, the venue had sufficient space to allow the display of all posters (Research, Clinical Effectiveness and Aspiring Orthodontist) and clinical prizes (MOrth cases prize, and Practitioner prize) which had not been possible the previous year. The posters and cases were also available on the conference app. This also allowed pre-conference judging which improved the overall smooth running of these prizes.

The only two BOS/BOC prizes that were not awarded in 2022 were the Maurice Berman prize for clinical excellence and the BOS award to an Orthodontic Technician for Distinguished service.

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There have been no entries for the Maurice Berman prize for 4 years. This is not the longest period in the history of the prize that it has not been awarded, there was a previous period of 5 years. This year steps have been taken to promote the prize at BOC, in the BOS news, COG symposium and at the OSG meetings, to remind experienced specialists that it is available for entry. It is hoped that this will stimulate interest in either 2023 or 2024. Potential consideration is also be given to reviewing the eligibility criteria, to bring down the number of years' experience required prior to entry. Younger members maybe more inclined to enter.

There has been a review of the name and entry criteria of the MOrth cases prize and BOS medal. The main points:

1. The name has been changed to the BOS cases Prize and Medal.
2. The aim continues in the spirit of the original prize. Which is a trainee ST1-3 / pre-Membership examination prize for two high quality cases completed during the training period. Presented in a template that would be recognisable to those who have submitted cases for an MOrth examination.
3. The existing entry criteria are sufficiently broad so that trainees, who take an examination at a college with no case requirement, could still submit cases, provided they were written up on the template.
4. The TGG representative on the committee has promoted the prize to their group membership, so that trainees are still aware of the opportunity.

There are three other prizes that are likely to require changes in the eligibility criteria to reflect changes in training pathways.

These are:

1. Houston PG research Prize – Best Masters completed in the last 12 months.
2. UTG Research prize (this will also undergo a name change when the group changes name)
3. Research Protocol Prize – Best protocol in the first 18 months training.

These will be reviewed over the next 12 months.

Thank you to all the sponsors of our awards, to the judges who give their time and expertise in the selection of our winners, and to Ann Wright and the Society team who organize a suite of prizes covering aspiring orthodontists to established experts in orthodontic research, respecting our traditions but embracing future technology in a manner we should be proud to celebrate as a Society.

The following Achievement Awards were made during 2022:

- BOS Life membership: Andrew DiBiase
- Honorary Patrons Cup: Grant McIntyre
- BOS Special Service Award: Farnaz Parvizi, Sue Power, David Waring
- BOS Recognition Award: Chris Baker, Neil Hillyard
- Chapman Prize: Ama Johal
- Geoffrey Fletcher Prize: Paula Sinnott
- Houston Research Scholar: Olivia Johnson-King
- Laurence Usiskin Student Elective Scholarship: Sneha Lopes
- Research Protocol: Yana Sabbagh, Supervisor: Stephen Chadwick, Countess of Chester

Journal of Orthodontics (JOR)

Professor Martyn Cobourne (King's College, London) is the Editor-in-Chief of the Journal. In 2023 he will hand over to Jayne Harrison. Farhad Naini, Jayne Harrison, Tony Ireland and Robert Evans are the Associate Editors; Clinical Sub-Editors are Sophy Barber, Ashish Dhopakhtar, Ben Lewis, Gavin Mack, Howard Moseley and Fiona Ryan. Christo Hall, a part-time Editorial Assistant, assists in commissioning high quality content for JOR.

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Submissions

The Journal of Orthodontics published four print issues in 2022.

There were 162 manuscript submissions, the majority originating from the India (35)

	2019	2020	2021	2022
Number of submissions	151	261	182	162

India is the top-submitting country with 35, followed by the UK with 33, Brazil with 18, Italy with 8 and United States with 7.

Public Benefit

During 2022, the Trustees gathered the following evidence that demonstrates to their satisfaction that the Society continues to benefit the public through its activities targeted to achieve its charitable objectives:

There were a significant number of emails and telephone calls to the BOS from members of the public during 2022. Most of these were responded to within 24/48 hours. At present the Head Office team at Bridewell Place are available for 9 hours per day, 5 days a week to respond to queries. Ann Wright and her colleagues covered the following issues, amongst many others:

- Access difficulties, moving area and finding a new orthodontist to transfer to
- Private v NHS treatment
- Difficulties in obtaining and continuing treatment in relation to Covid
- Issues with outcome of treatment
- Cost of private treatment
- Problems arising for patients following on from the procurement process
- Criteria for acceptance for NHS orthodontic treatment
- Waiting lists issues
- Finding an orthodontist and obtaining second opinions
- Retention, especially the regulations on payment for replacement retainers
- Issues around practices closing and continuity of care

The Society has put considerable resources into continually monitoring the website in order that it is more user-friendly and provides a comprehensive range of information for both the public and members. The enhancements, redesign and relaunch of the website in Q2 2023 should all go to improving the customer experience.

FINANCIAL REVIEW

Financial Results of Activities and Events

The Directors continue to oversee their individual budgets and work closely with the Honorary Treasurer with respect to this.

External Relations, Clinical Governance and Clinical Practice

The publications of the Clinical Governance Directorate continue to be very popular and provide essential guidance for members of the Society and patients. The costs are in Central Services. This includes printing and distribution of material such as the CEB and Public Information Leaflets (PILs). This was done so that all printing costs could be covered centrally. Income from PILs was £36,198 (2021: £45,315).

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The Clinical Practice Directorate has been less active than in previous years due to the fact that most of the new orthodontic contracts are now in place in England (different payment systems are in place in Wales, Northern Ireland and Scotland) some travelling expenses were incurred when compared with 2020 when none were incurred due to the pandemic but it is anticipated that travelling expenses will rise again in 2022 as face to face meetings and events are happening again. Travel expenses in 2022 were £13,976 (2021 £9,536).

Research

The Journal of Orthodontics generated a direct income of £84,858 (2021 £89,758).

In 2022, the BOSF donation income was £10,575 (2021 £12,457) and one of the discussion points for 2023 and beyond is how to increase members and other donations to BOSF.

Market Review of 2022

After many years of holding interest rates at historically low levels, the key central banks such as the Federal Reserve and the Bank of England began a concerted policy of regularly raising them in order to tackle the rampant rise of post Covid inflation and the further upward price pressures stemming from Russia's invasion of Ukraine in February. The UK base rate moved from 0.25% at the start of 2022 to 3.5% by the end of it. The era of cheap money that had existed for well over a decade was truly over and it had a massive impact on many global stock market indices. Overall, the S&P 500 fell by 19% in 2022, one of the 10 worst performing years for that stock index in at least 90 years.

Investments Policy & Performance

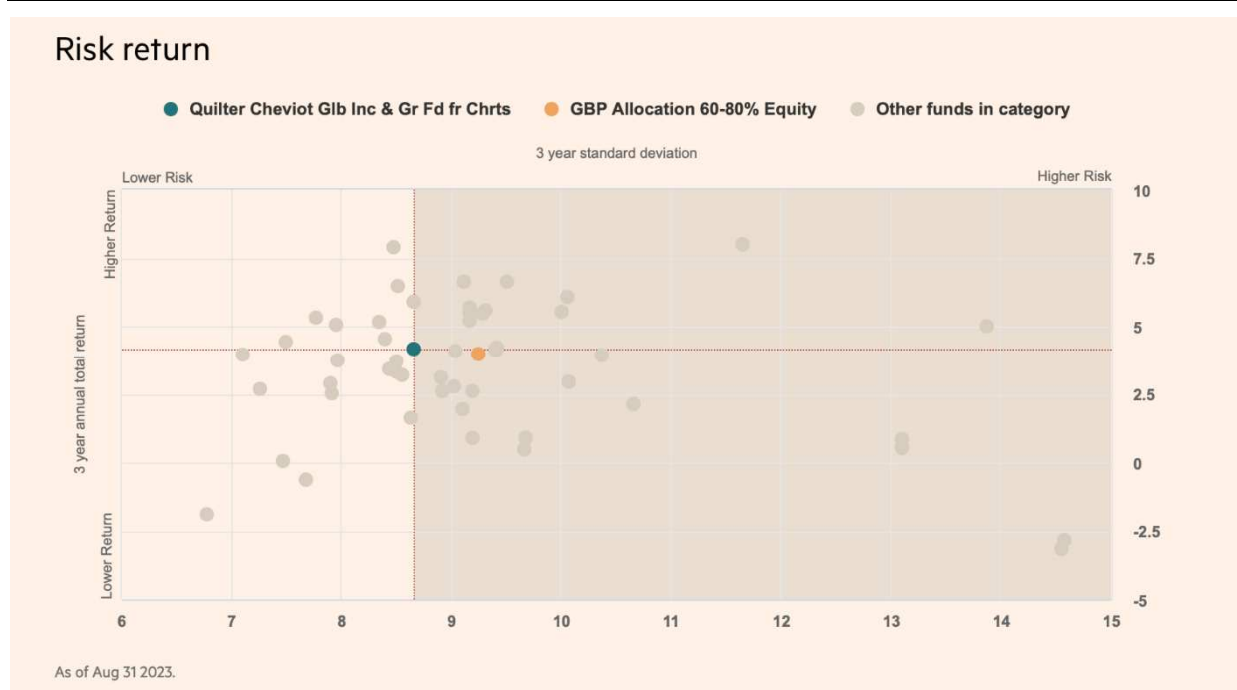
The Trustees are empowered to invest the surplus funds of the Society as they see fit. In practice, the Trustees have appointed Quilter Cheviot as the Society's investment managers, to administer and advise on the Society's investment portfolio and all surplus funds are invested through them.

The investment managers are under instructions to grow the portfolio to a sufficient size to be in the position to fund scholarships and larger research studies. There are no restrictions placed by the Trustees on the nature of investments to be held, but the investment managers are expected to balance the type of investments to achieve a medium risk profile. The Trustees discuss and decide annually on the level of investment once the free reserves of the Society are confirmed following the audit of the financial statements.

In practice, Quilter Cheviot run a charity specific fund, namely the *Global Income and Growth Fund for Charities*. The fund has returned an average of 2.7% for the 3 period 1/1/2020 to 31/12/2022. Though this averaging masks a loss of -11% for calendar 2022. As noted in the section above, this was not entirely surprising given the negative performance of the most influential global stock market indices.

Leaving 2022 aside, the overall return by Quilter Cheviot of 2.7% per annum in the past three years is not dissimilar to other funds in the same investment category; though there are notable exceptions of higher returns by other investment managers. See table below which has a timescale of 3 years to Aug 31, 2023

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Courtesy of the Financial Times

Overall, losses on the Society's investments amounted to £-269,331 (2021 £+200,875), a decline of over 13%. As an investor in the global financial markets, the BOS was not alone in suffering a loss of this magnitude. By way of example, in the first half of 2022, the S&P 500 fell by 21%, its worst 6 months start to a year performance since 1970. The FTSE 100 fared better over the course of 2022 posting a gain of nearly 1% for the year, but the charity's portfolio only has around a third of its asset allocation exposure held in UK equity.

A total of £300,000 was withdrawn from the main investment fund this year, in part to fund the educational discount of £100 that was offered to all BOS members to assist in their continuing professional development.

We continue to monitor the fund's performance on a regular basis and speak with those running the portfolio to ensure the Society's best financial interests are being maintained. The BOS holds £1.45M of liquid assets within its investment portfolio which is more than sufficient to continue its charitable activities into 2023 and the years beyond.

Going concern

In reviewing 2022, the Treasurer was understandably concerned about the Society's overall financial performance. As we have seen, this was in part due to a very steep fall in the value of investment funds under management, resulting from negative global stock market returns. The Trustees remain confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

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Reserves Policy

In 2021 The Trustees agreed that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below £500,000. Despite the decline in investments during 2022, the Trustees maintain this figure remains appropriate to enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for.

At 31 December 2022 the Society had free reserves of £1,107,367 (2021: £1,626,782), which is approximately £607,367 more than the reserves policy.

In addition to unrestricted funds, at 31 December 2022, the charitable company also held restricted reserves totalling £491,533 (2021 £603,643).

Risk and Corporate Governance Matters

The Society places a high value on risk management, with a focus on identifying potential risks that may compromise the ability to fulfil our key aims, and then putting in place approaches to mitigate these risks. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis at each of the 4 board meetings per year. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risk register.

A complete risk assessment is undertaken on a yearly basis. This updates the previous year's risk assessment and adds to or amends any risk issues. If a new risk factor is identified during the yearly cycle, then the Trustees responsible for the appropriate area of risk management will investigate, make recommendations, and action any agreed strategy to mitigate that risk. The risk register is maintained by the Honorary Secretary.

The major risks to which the charity is currently exposed are financial (loss of funding resulting in being unable to support research and other similar activities of the Society), organisational (loss of support of Society volunteers), governance related (failure to identify that professional advice should be sought) and reputational (loss of engagement with the Society's audience being the public, members and associated outside bodies) and effect of external bodies on provision of orthodontics funded by the NHS. These risks are reviewed at least every three months at suitable meetings of the Board of Trustees via a risk register. The major changes in the risk register in the last year are due to an increase in the financial challenges resulting from a number of external factors, and a decrease in the factors that had previously reduced our normal charity activity as a result of the global covid pandemic.

Corporate Social Responsibility (CSR)

The British Orthodontic Society is developing a great commitment to sustainability, in terms of how the society is run, and also advising its members on how they can adopt a more sustainable approach to clinical practice. A Working Party was established during the course of this year under the guidance of a renowned third party CSR expert to help support the charity and support the drive for change.

PLANS FOR FUTURE PERIODS

Future Strategy

External Relations, Clinical Governance and Clinical Practice

The Society intends the continued development of:

- The BOS News to inform the BOS membership;
- The BOS website and associated social media feeds;
- The development of patient information videos; and

The development and support of the Safesmile campaign along with the Oral Health Foundation

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The Society will continue to provide patient information leaflets. New titles will be developed, and the older versions will be updated as needed. All leaflets will now contain the new BOS branding and appropriate QR codes. These leaflets are available for downloading, for members, from the website.

The Society will continue to develop a resource centre of material to aid NHS authorities and members of the Society in developing local services effectively under the new NHS arrangements.

Advice sheets for the specialty will continue to be developed and revised as necessary. Monitoring of the website and social media use will still be an important feedback.

The Society is developing a greater commitment to sustainability, in terms of how it is run, and also advising its members on how they can adopt a more sustainable approach to clinical practice. Internal communications will continue to be improved, maximising electronic communication to reduce the BOS expenses on postage and stationery and to recognize the importance of reducing our carbon footprint.

Research

The Society will continue to fund research and the active drive to attract high quality applications for funding continues. The Society, and the members of the Research Directorate will continue to explore ways to attract high quality research proposals. The increased sums of money offered by BOSF and allowing more flexibility in submission of applications appears to have increased applications and, during 2022, BOSF will consider the best ways to ensure that this situation is maintained.

The Scholarships and Awards Committee will continue to monitor the prizes available through the BOS and ensure that the appropriate regulations are in place.

Education

The Society will continue to develop and encourage education in orthodontics for the public and wider dental profession as well as for our members through its portfolio of courses, conferences and educational sources including updating the national orthodontic programme VLE.

Public Benefit

In the future, the trustees intend to ensure that the Society continues to benefit the public by focusing on the following elements:

- Enhancement of the BOS website entry portal for the public;
- Offering feedback to the public on the website;
- Encouraging practices to offer patients feedback, anonymously, which will be fed back to BOS HO;
- Consider, where effective, to engage with lay input; and
- Facilitating audit and research into patient satisfaction with orthodontic treatment and their perceptions of the benefits received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and History

The British Orthodontic Society 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.

The BOS originally came into existence on 1 July 1994 by the unification of the five, existing national orthodontic societies. The founding societies were:

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- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.
- The British Association of Orthodontists (BAO) established in 1965 to represent the specialist orthodontic practitioners.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

Since unification, all bodies have accepted the BOS as the main national representative of all orthodontists. The respect afforded to the Society greatly exceeds that given to the founding societies separately. The Department of Health has come to regard the Society as the appropriate body to consult on matters relating to orthodontic services and the standards of care for patients.

The BOS was initially an unincorporated charity, but the Society was incorporated on 14 January 1999, and the newly formed company became a registered charity on 22 January 1999.

The British Orthodontic Society is governed by the rules and regulations set down in its company Memorandum and Articles of Association, originally dated 14 January 1999 and as updated on 23 September 2002, 8 October 2006, 13 September 2009, 18 September 2010, 24 September 2011, and 22 September 2012.

Organisational Structure

The overall strategic direction of the charity is determined by the Board of Trustees and Directors, who are assisted and advised by the officers and elected members of the Society. All the members of the Board of Trustees continue to devote a significant amount of time on a purely voluntary basis to assist in the management of the charity. The Executive Committee of the Chairman, the Honorary Treasurer, and the Honorary Secretary provide day-to-day management and leadership.

Given its historic background, the Society comprises a number of specialist Groups. Certain members of the Board of Trustees and membership act as representatives of the various Groups. Groups are also represented on various of the BOS Committees. All Group members are members of the Society, and the constitutions of each Group and Committee formally recognise the constitution of the Society.

The Groups and Committees of the Society are represented within the Directorates which are as follows:

- Directorate of External Relations
- Directorate of Clinical Governance
- Directorate of Clinical Practice
- Directorate of Professional Development
- Directorate of Education
- Directorate of Research

The Groups and Committees of the Society within the Directorates are identified, as follows:

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics Committee
- *Community Group (CG) was disbanded at the end of April 2022*
- Conference & Meetings Committee
- Consultant Orthodontists Group (COG)
- Executive Committee
- Education Committee
 - Archive and Museum Committee

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- Finance Committee
- Nominations Committee
- Orthodontic Specialists Group (OSG)
- Practitioners Group (PG)
- Scholarship and Awards Committee
- Research Committee
 - British Orthodontic Society Foundation (BOSF)
 - Editorial Board of the Journal of Orthodontics
- Training Grades Group (TGG)
- University Teachers Group (UTG)
- Group Chairs' Forum
- Other ad hoc working groups

Policy and procedural decisions are taken by the Board of Trustees and Directors. Other Groups and Committees provide a wider forum for consultation and communication. The day-to-day activities of the Society are undertaken through the Directorates, Groups and Committees. The Group Chair's Forum brings together the Group Chairmen and the Executive Committee formally at least twice a year to allow information to be exchanged, concerns raised, and advice offered.

The Board normally meets four times per year and most Groups and Committees meet at least 3 times per year.

The day-to-day administration of the Society is undertaken by Mrs Ann Wright, Society Administrator, who is assisted by the other staff of the BOS based at the Society's headquarters in London. The Trustees work closely with the Society Administrator and in doing so supervise and control the authority delegated to her.

As of December 1, 2022, the Trustees appointed a Chief Operating Officer (COO), Rupert Marks, to lead and oversee on all commercial and operational aspects of management in line with the BOS's strategic vision and business objectives. As such the Trustees believe the appointment of the COO meets the definition of a key management person.

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

Nominations and elections of Directorate Directors

The Director of a BOS Directorate is a Trustee of the Society and a rigorous protocol is required for nomination, election, and appointment. The Director shall be appointed after open notices and elections.

The following protocol is required by the Trustees for all elections:

- The Honorary Secretary will notify the Society membership of a vacancy for a Directorate Director with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Society. Self-nomination is permissible if supported by two members. The nomination papers should be signed and dated by both nominators and the nominee and returned to the Honorary Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.
- If there is more than one candidate, the Director will be elected by a ballot of all Society members conducted by post or on the internet, as determined by the Society. Candidates should be invited to submit a 100-word CV and photograph for circulation to the members in advance of the election. The Director will normally be appointed at the Annual General Meeting and will "shadow" the previous Director for the following one year prior to taking up office. All Trustee appointments will commence on 1 January.

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Nominations and elections of the BOS President, the BOS Treasurer and of the Honorary Secretary

The following means of making nominations for the BOS President, the BOS Treasurer and of the BOS Honorary Secretary is required.

Nomination by the Groups:

The BOS President, who is also Chairman of the Nominations Committee, will request nominations from all the Group Chairmen at least two months prior to the meeting of the Nominations Committee, which will normally be held in May. This request should be considered by the Group Committees within each Directorate. The names of candidates proposed by the Groups will be notified to the BOS Secretary in good time for consideration by the Nominations Committee. The nominee must include a signed declaration of willingness and eligibility to serve if elected.

Nomination by members:

At the same time as the request for nominations is sent to Group Chairmen, a notice will be sent to all of the BOS members requesting nominations for President, Treasurer, or Honorary Secretary, as appropriate. Nominations must be sent in good time to the BOS Secretary for consideration by the Nominations Committee. A deadline for receipt of nominations should be clearly stated. Candidates, who wish to be nominated for election other than by the Group Committees, should be proposed by two members of the Society. The nomination paper should be signed and dated by both nominators and the nominee and returned to the BOS Secretary prior to the stated deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

Nomination and election of the Director of Professional Development:

The Director of Professional Development will normally serve two full years as Director-elect because of the large element of forward planning involved in the British Orthodontic Conference. The election is for a term of two years with the possibility of extension for a further year. An election is therefore normally required in the year prior to the preceding director taking office.

Consideration of nominations:

The nominations will be considered by the Nominations Committee, who may request CVs and further information from the candidates. The Nominations Committee will make a recommendation to the Board of Trustees for approval as the Board's nomination for election by the membership. If more than one valid nomination is received, any nominee not successful in obtaining the Board's nomination may request that an election is held in which all valid nominees may participate. The Nominations Committee may recommend that none of the nominations should be endorsed as the Board's nominee. In that event, the Board may put forward a further candidate as the Board's nomination.

If no valid nominations for a post are received by the stated deadline, the Board shall make its own nomination who shall be deemed to be elected unopposed.

The candidates will be elected by a ballot of all of the BOS members conducted by post or on the internet, as determined by the Board of Trustees. Following election, the President, Treasurer or Honorary Secretary and the Director of Professional Development will normally be appointed at the Annual General Meeting and will "shadow" the previous office holder for the following one year prior to taking up office, except the Director of Professional Development who will normally shadow for two years. All Trustee appointments commence on 1 January.

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process. In 2022, The BOS has revised the trustee induction programme, which is now delivered through an online platform.

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Trustees' Responsibilities in the Preparation of Financial Statements

The Trustees (who are also the Directors of The British Orthodontic Society 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 the 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 incoming resources and application of resources, including 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 Charities SORP;
- 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 adequate 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 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.

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Auditor

Crowe UK
55 Ludgate Hill
London EC4M 7JW

Crowe UK has indicated its willingness to continue in office.

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 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 information and to establish that the auditor is aware of that information.

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees of the charity, who are also the Directors of the company and who have held office since 1 January 2022, are as follows:

Dr Nikki Atack	President
Dr Simon Littlewood	Honorary Secretary
Dr Nigel Fox	Honorary Treasurer (resigned 31 December 2022)
Professor Grant McIntyre	Honorary Treasurer (appointed 1 January 2023)
Dr Jadbinder Seehra	Directorate of Clinical Governance
Dr Anshu Sood	Directorate of Clinical Practice
Dr Sally Walker	Directorate of Education
Dr Anjali Patel	Directorate of External Relations
Dr Trevor Hodge	Directorate of Professional Development
Prof Susan Cunningham	Directorate of Research

The principal address of the charity and the registered office of the company is the office of the BOS at 12 Bridewell Place, London EC4V 6AP.

The charity is registered under the charity number 1073464, and the company is incorporated with the company registration number 03695486.

The Trustees have made the following professional appointments:

Solicitor:	Julie Norris, Lawyers for Doctors Limited, Broad Quay House, Prince Street, Bristol BS1 4DJ
Accountant:	Jill North c/o British Orthodontic Society, 12 Bridewell Place, London EC4V 6AP
Auditor:	Crowe U.K. LLP, 49-51 Aquis House, Blagrove Street, Reading, RG1 1PL
Banker:	HSBC, 165 Fleet Street, London, EC4A, 2DY
Investment Manager:	Quilter Cheviot, One Kingsway, London WC2B 6AN

The following individual is a non-voting member of the Board of Trustees and Directors, and in that capacity, is neither a Trustee nor a Director:

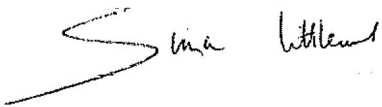
Dr Stephen Rudge, Honorary Patron

**THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

FUNDS HELD AS CUSTODIAN

Although the charity maintains restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, the Society does not currently hold, and the Trustees do not anticipate that it will in future hold, any funds as custodian for any third party.

This report was approved by the Trustees on ^{30 October 2023} and was signed for and on behalf of the Board by



. Honorary Secretary & Company Secretary

Simon Littlewood

THE BRITISH ORTHODONTIC SOCIETY
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of The British Orthodontic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, 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 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

Opinion

We have audited the financial statements of The British Orthodontic Society for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheets, the Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2022 and of the charitable company's incoming resources and application of resources, including 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

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

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.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared 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 strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper 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.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

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.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charity Commission legislation, health and safety legislation, General Data Protection Regulation (GDPR), General Dental Council (GDC) legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

The greatest risk of material impact on the financial statements is from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, testing a sample of income and expenditure to the fund restrictions, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY**

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our 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.



Janette Joyce

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

Reading

30 October 2023

THE BRITISH ORTHODONTIC SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	-	10,575	10,575	12,457
Charitable activities					
- Dissemination of information	4	1,276,660	-	1,276,660	1,098,296
Investments	5	<u>58,093</u>	<u>15,665</u>	<u>73,758</u>	<u>67,313</u>
Total		<u>1,334,753</u>	<u>26,240</u>	<u>1,360,993</u>	<u>1,178,066</u>
Expenditure on:					
Raising funds:					
- Investment management costs		(24)	(10)	(34)	(81)
Charitable activities:					
- Dissemination of information	6	<u>(1,698,803)</u>	<u>(57,271)</u>	<u>(1,756,074)</u>	<u>(1,349,677)</u>
Total		<u>(1,698,827)</u>	<u>(57,281)</u>	<u>(1,756,108)</u>	<u>(1,349,758)</u>
Net gains on investments		<u>(188,262)</u>	<u>(81,069)</u>	<u>(269,331)</u>	<u>200,875</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		<u>(552,336)</u>	<u>(112,110)</u>	<u>(664,446)</u>	<u>29,183</u>
RECONCILIATION OF FUNDS					
Fund balance brought forward at 1 January 2022		<u>2,777,595</u>	<u>603,643</u>	<u>3,381,238</u>	<u>3,352,055</u>
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2022	15	<u>2,225,259</u>	<u>491,533</u>	<u>2,716,792</u>	<u>3,381,238</u>

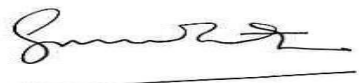
The notes on pages 33 to 45 form part of these financial statements

THE BRITISH ORTHODONTIC SOCIETY
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022
COMPANY NUMBER: 03695486

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	1,117,892	1,150,723
Investments	11	<u>1,450,073</u>	<u>1,962,858</u>
		2,567,965	3,113,581
CURRENT ASSETS:			
Debtors	12	166,703	208,423
Cash at bank and in hand		<u>137,976</u>	<u>178,097</u>
		304,679	386,520
LIABILITIES:			
Creditors: Amounts falling due within one year	13	<u>(155,852)</u>	<u>(118,863)</u>
NET CURRENT ASSETS		<u>148,827</u>	<u>267,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AND NET ASSETS		<u>2,716,792</u>	<u>3,381,238</u>
THE FUNDS OF THE CHARITY:			
Restricted income funds			
Scholarship Fund	15	65,064	73,539
Foundation Fund	15	<u>426,469</u>	<u>530,104</u>
TOTAL RESTRICTED FUNDS	15	<u>491,533</u>	<u>603,643</u>
Unrestricted income funds			
General Fund	15	<u>2,225,259</u>	<u>2,777,595</u>
TOTAL CHARITY FUNDS	15	<u>2,716,792</u>	<u>3,381,238</u>

30 October 2023

The financial statements were approved by the Trustees and authorised for issue on
and are signed on their behalf by:



.....
Grant McIntyre
Honorary Treasurer

THE BRITISH ORTHODONTIC SOCIETY
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	16	(343,940)	<i>(332,015)</i>
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest, and rents from investments	5	73,758	<i>67,313</i>
Purchase of tangible fixed assets		(13,250)	<i>(37,697)</i>
Proceeds from sale of investments		301,097	<i>576,830</i>
Purchase of investments		(57,786)	<i>(309,318)</i>
Net cash provided by investing activities		<u>303,819</u>	<i><u>297,128</u></i>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD			
	18	(40,121)	<i>(34,887)</i>
Cash and cash equivalents at the beginning of the reporting period	18	<u>178,097</u>	<i><u>212,984</u></i>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	18	<u><u>137,976</u></u>	<i><u><u>178,097</u></u></i>

The notes on pages 33 to 45 form part of these financial statements

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

a) Company information

The British Orthodontic Society (the charitable company) is a private company limited by guarantee incorporated in England and Wales under company number 03695486. The registered office address and principal place of business is at BOS at 12 Bridewell Place, London, EC4V 6AP. The charitable company's principal activities are disclosed in the Trustees' Annual Report.

b) Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the requirements of the Companies Act 2006 and under the historical cost convention, except as modified for the annual revaluation of fixed asset investments. Within the definitions of FRS 102, the charitable company is a public benefit entity.

The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the charitable company's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102).

Going concern

In reviewing 2022, the Treasurer was understandably concerned about the Society's overall financial performance. As we have seen, this was in part due to a very steep fall in the value of investment funds under management, resulting from negative global stock market returns. The Trustees remain confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

c) Income

Grants, donations, and other similar types of voluntary income are brought into account when receivable and donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income.

Income is recognised in the financial statements for the proportion of subscriptions, which are receivable in the financial period. All other types of income are also accounted for on an accruals' basis.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

d) Expenditure

Expenditure is allocated to the charitable company's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the charity's principal activity are categorised as either support costs or governance costs.

Governance costs are the costs associated with running the charitable company as a charitable company, and include a proportion of staff costs, costs of Trustees' meetings, audit fees and other similar professional fees.

Grants payable are recognised in the period in which the approved offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised only when the conditions attaching to the award are fulfilled. Grants offered subject to conditions, which have not been met at the balance sheet date, are noted as a potential commitment, but are not treated as a liability.

e) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

f) Taxation

The company is a registered charity and as such its income and gains falling due under section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporate tax to the extent that they are applied to its charitable objectives.

g) Tangible fixed assets

All tangible assets purchased that have a cost of more than £1,000 and have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:

Long leasehold buildings	over 50 years
Computers and office equipment	over 3 years

h) Investments

The charitable company's investments are included in the balance sheet at fair value (their market value). The gains or losses arising upon their annual revaluation are included in the statement of financial activities.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

i) Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

j) Financial assets and liabilities

The charitable company's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

k) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objective 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 restricted funds are set out in the notes to the financial statements. Amounts unspent at the year end are carried forward in the balance sheet.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

3. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	<i>Total 2021 £</i>
General donations and other similar types of voluntary income	<u>-</u>	<u>10,575</u>	<u>10,575</u>	<u>12,457</u>

4. DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	<i>Total 2021 £</i>
Subscriptions	511,868	-	511,868	527,116
Annual Conference	482,705	-	482,705	394,594
Other meetings	106,061	-	106,061	33,023
Journal income	137,103	-	137,103	89,758
Sales of publications	38,923	-	38,923	45,315
Other income	-	-	-	8,490
	<u>1,276,660</u>	<u>-</u>	<u>1,276,660</u>	<u>1,098,296</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	<i>Total 2021 £</i>
Bank interest receivable on short term cash deposits	645	-	645	-
Income from investments listed on a recognised stock exchange	36,378	15,665	52,043	55,949
Room hire and associated service charge income receivable	21,070	-	21,070	11,364
	<u>58,093</u>	<u>15,665</u>	<u>73,758</u>	<u>67,313</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6. COSTS OF THE DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	<i>Total</i> 2021 £
Annual Conference	588,308	-	588,308	371,636
Other meetings	189,826	-	189,826	8,044
Journal expenditure	119,143	-	119,143	105,544
Publications costs	55,211	-	55,211	28,112
Legal fees judicial review	46,779	-	46,779	67,761
Public relations	70,170	-	70,170	66,037
Museum curator fees	11,101	-	11,101	6,360
Subscriptions – international	3,642	-	3,642	4,687
Research project grants to seven (2021 two) individuals	-	57,271	57,271	50,749
Professional development costs	35,404	-	35,404	88,636
Subscriptions - national	<u>63</u>	-	<u>63</u>	<u>30</u>
	1,119,647	57,271	1,176,918	797,596
Support costs (see note 7)	<u>579,156</u>	-	<u>579,156</u>	<u>552,081</u>
	<u><u>1,698,803</u></u>	<u><u>57,271</u></u>	<u><u>1,756,074</u></u>	<u><u>1,349,677</u></u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7. SUPPORT & GOVERNANCE COSTS

	Support Costs £	Governance Costs £	Total 2022 £	<i>Total 2021 £</i>
Staff costs (see note 8) (98:2)	270,169	5,514	275,683	186,286
Trustee and committee meeting expenses (50:50)	5,573	5,572	11,145	6,856
Travel and subsistence (60:40)	8,385	5,591	13,976	9,536
Office, property and insurance costs	91,104	-	91,104	59,217
Telephone, printing, postage and stationery	46,199	-	46,199	50,079
Computer costs	16,731	-	16,731	15,897
Auditor's remuneration:				
Audit fees	-	15,400	15,400	14,250
Accounting and advisory	-	3,850	3,850	3,250
Other accountancy and advisory	3,337	3,337	6,674	60,909
Bank and credit card charges	12,330	-	12,330	9,401
Irrecoverable Value Added Tax	9,174	-	9,174	77,097
Other expenses	30,809	-	30,809	19,628
Depreciation	46,081	-	46,081	39,675
	<u>539,892</u>	<u>39,264</u>	<u>579,156</u>	<u>552,081</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8. STAFF COSTS

	2022	<i>2021</i>
	No	<i>No</i>
The average monthly number of persons employed by the charitable company (excluding Trustees and directors) during the year was as follows:		
Office and administration	<u>3</u>	<u><i>3</i></u>
Staff costs for the above persons:		
Wages and salaries	139,160	<i>116,347</i>
Social security costs	14,171	<i>12,403</i>
Pension costs	<u>2,632</u>	<u><i>4,343</i></u>
TOTAL PAYROLL COSTS	<u>155,963</u>	<u><i>133,093</i></u>
Casual staff costs	114,523	<i>53,193</i>
Recruitment expenses	5,097	-
Training Fees	<u>100</u>	<u>-</u>
TOTAL EMPLOYMENT COSTS	<u>119,720</u>	<u><i>186,286</i></u>

During the current year a settlement of £20,000 was paid out to one employee (2021: £nil).

During the current and previous year, no employee received total emoluments in excess of £60,000.

Key management personnel include the Trustees and Chief Operating Officer. Key management personnel received aggregate remuneration (including employer's pension and employers National Insurance) £3,608 (2022: £Nil)

The Trustees and directors received no remuneration for their services to the charitable company during the current or previous year. During the year, seven (2021: six) Trustees were reimbursed for Trustee and committee meeting expenses incurred on behalf of the charitable company totalling £6,557 (2021: £2,304).

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

9. RELATED PARTY TRANSACTIONS

Other than the reimbursement of expenses to Trustees as disclosed in note 8, no related party transactions took place during the year (2021: none).

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE ASSETS

	Long- leasehold Buildings and improvements £	Computers & office equipment £	Total £
Cost:			
1 January 2022	1,637,313	146,090	1,783,403
Additions	<u>-</u>	<u>13,250</u>	<u>13,250</u>
31 December 2022	1,637,313	159,340	1,796,653
Depreciation:			
1 January 2022	518,255	114,425	632,680
Charge for year	<u>32,914</u>	<u>13,167</u>	<u>46,081</u>
31 December 2022	<u>551,169</u>	<u>127,592</u>	<u>678,761</u>
Net book value:			
31 December 2022	<u><u>1,086,144</u></u>	<u><u>31,748</u></u>	<u><u>1,117,892</u></u>
<i>31 December 2021</i>	<u><u>1,119,058</u></u>	<u><u>31,665</u></u>	<u><u>1,150,723</u></u>

Parts of the charity's long leasehold buildings are used, when surplus to the charity's requirements, to generate rental income.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

11. INVESTMENTS

	2022	<i>2021</i>
	£	£
Investment listed on a recognised stock exchange at market value:		
1 January 2022	1,962,858	<i>2,030,308</i>
Additions at cost	57,786	<i>309,318</i>
Disposal proceeds	(301,097)	<i>(576,830)</i>
Revaluation gain/(losses)	<u>(269,474)</u>	<i><u>200,062</u></i>
31 December 2022	<u>1,450,073</u>	<i><u>1,962,858</u></i>

At the balance sheet date, the market value of the portfolio comprised:

UK investments	1,450,073	<i>1,962,858</i>
Overseas investments	<u>-</u>	<i><u>-</u></i>
	<u>1,450,073</u>	<i><u>1,962,858</u></i>
Fixed income securities		-
Equities	<u>1,450,073</u>	<i><u>1,962,858</u></i>
	<u>1,450,073</u>	<i><u>1,962,858</u></i>

At the balance sheet date, the historical cost of the investments was £1,387,512 (2021: £1,616,731).

12. DEBTORS

	2022	<i>2021</i>
	£	£
Amounts falling due within one year:		
Trade debtors	47,515	<i>56,868</i>
Other debtors	19,146	<i>36,442</i>
Prepayments and accrued income	<u>100,042</u>	<i><u>115,113</u></i>
	<u>166,703</u>	<i><u>208,423</u></i>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13. CREDITORS

	2022	2021
	£	£
Amounts falling due within one year:		
Trade creditors	115,612	33,480
Other creditors	5,874	6,904
Accruals and deferred income	<u>34,366</u>	<u>78,479</u>
	<u>155,852</u>	<u>118,863</u>
 Deferred income:		
Deferred income brought forward	11,905	54,292
Amounts released to income	(11,905)	(54,292)
Amounts received in advance	<u>13,476</u>	<u>11,905</u>
Deferred income carried forward	<u>13,476</u>	<u>11,905</u>
 Deferred income carried forward comprises:		
Annual Conference and other meetings income received in advance	<u>13,476</u>	<u>11,905</u>

14. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Carrying amount of financial assets:		
Equity instruments measured at fair value	<u>1,450,073</u>	<u>1,962,858</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

15. THE FUNDS OF THE CHARITY

	1 January 2022 £	Income £	Expenditure £	Gains on investments £	31 December 2022 £
Restricted income funds:					
Scholarship Fund	73,539	2,030	(1)	(10,504)	65,064
Foundation Fund	<u>530,104</u>	<u>24,210</u>	<u>(57,280)</u>	<u>(70,565)</u>	<u>426,469</u>
	603,643	26,240	(57,281)	(81,069)	491,533
Unrestricted income funds					
General Fund	<u>2,777,595</u>	<u>1,334,753</u>	<u>(1,698,827)</u>	<u>(188,262)</u>	<u>(2,225,259)</u>
	<u>3,381,238</u>	<u>1,360,993</u>	<u>(1,756,108)</u>	<u>(269,331)</u>	<u>2,716,792</u>
	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
<i>Restricted income funds:</i>					
<i>Scholarship Fund</i>	65,169	1,824	(3)	6,549	73,539
<i>Foundation Fund</i>	<u>510,860</u>	<u>24,995</u>	<u>(50,767)</u>	<u>45,016</u>	<u>530,104</u>
	576,029	26,819	(50,770)	51,565	603,643
<i>Unrestricted income funds</i>					
<i>General Fund</i>	<u>2,776,026</u>	<u>1,151,247</u>	<u>(1,298,988)</u>	<u>149,310</u>	<u>2,777,595</u>
	<u>3,352,055</u>	<u>1,178,066</u>	<u>(1,349,758)</u>	<u>(200,875)</u>	<u>3,381,238</u>

The Scholarship Fund is used to account for the Society's prizes and awards, which are normally given annually. The regulations governing each of the prizes and awards are published on the Society's website and elsewhere, together with the names of the judging panel, and the criteria that are used when making an award. The Scholarship and Awards Committee has overall responsibility for deciding whether an award should be made, and the Treasurer of the Society administers the finances of the fund. Transfers are made periodically from the General Fund to cover the shortfall in awards given compared to sponsorship received.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

16. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
NET (EXPENSE)/INCOME FOR THE REPORTING PERIOD	(664,446)	29,183
Adjustments for:		
Depreciation charges	46,081	39,675
Gains on investments	269,474	(200,062)
Dividends, interest and rents from investments	(73,758)	(67,313)
Decrease/(increase) in debtors	41,720	(54,154)
Increase/(decrease) in creditors	<u>36,989</u>	<u>(79,344)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(343,940)</u>	<u>(332,015)</u>

17. ALLOCATION OF NET ASSETS BETWEEN FUNDS

2022

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted	-	491,533	-	491,533
Unrestricted	<u>1,117,892</u>	<u>958,540</u>	<u>148,827</u>	<u>2,225,259</u>
NET FUNDS	<u>1,117,892</u>	<u>1,450,073</u>	<u>148,827</u>	<u>2,716,792</u>

2021

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
<i>Restricted</i>	-	603,643	-	603,643
<i>Unrestricted</i>	<u>1,150,723</u>	<u>1,359,215</u>	<u>267,567</u>	<u>2,777,595</u>
<i>NET FUNDS</i>	<u>1,150,723</u>	<u>1,962,858</u>	<u>267,657</u>	<u>3,381,238</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

18. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 January 2022 £	Cashflows £	At 31 December 2022 £
Cash at bank and in hand	<u>178,097</u>	<u>(40,121)</u>	<u>137,976</u>
NET FUNDS	<u>178,097</u>	<u>(40,121)</u>	<u>137,976</u>

19. COMPARATIVE 2021 STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<i>Income from:</i>					
<i>Donations and legacies</i>	3	-	12,457	12,457	31,281
<i>Charitable activities</i>					
- <i>Dissemination of information</i>	4	1,098,296	-	1,098,296	676,959
<i>Investments</i>	5	<u>52,951</u>	<u>14,362</u>	<u>67,313</u>	<u>44,800</u>
<i>Total</i>		<u>1,151,247</u>	<u>26,819</u>	<u>1,178,066</u>	<u>753,040</u>
<i>Expenditure on:</i>					
<i>Raising funds:</i>					
- <i>Investment management costs</i>		(60)	(21)	(81)	(7,088)
<i>Charitable activities:</i>					
- <i>Dissemination of information</i>	6	<u>(1,298,928)</u>	<u>(50,749)</u>	<u>(1,349,677)</u>	<u>(892,244)</u>
<i>Total</i>		<u>(1,298,988)</u>	<u>(50,770)</u>	<u>(1,349,758)</u>	<u>(899,332)</u>
<i>Net gains on investments</i>	11	<u>149,310</u>	<u>51,565</u>	<u>200,875</u>	<u>81,450</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		<u>1,569</u>	<u>27,614</u>	<u>29,183</u>	<u>(64,842)</u>
RECONCILIATION OF FUNDS					
<i>Fund balance brought forward at 1 January 2021</i>		<u>2,776,026</u>	<u>576,029</u>	<u>3,352,055</u>	<u>3,416,897</u>
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2021	15	<u>2,777,595</u>	<u>603,643</u>	<u>3,381,238</u>	<u>3,352,055</u>

THE BRITISH ORTHODONTIC SOCIETY

England & Wales - Charity number 1073464

Accounts

Charity No: 1073464
Company Number: 03695486

THE BRITISH ORTHODONTIC SOCIETY
ANNUAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2021

**THE BRITISH ORTHODONTIC SOCIETY
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FOR THE YEAR ENDED 31 DECEMBER 2021**

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THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and the financial statements of The British Orthodontic Society ("the BOS" or "the Society") for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The charitable objectives for which the charitable company was established are:

- to promote the study and practice of orthodontics;
- to maintain and improve professional standards in orthodontics; and
- to encourage research and education in orthodontics.

Charitable Activities

In pursuance of its overall charitable objectives, the charitable company's principal activity is the dissemination of information as it relates to orthodontics. This is principally achieved in the following key ways:

External Relations, Clinical Governance and Clinical Practice

- Providing a source of reliable up-to-date information on orthodontics and orthodontic practice for patients, the public, health authorities and dental professionals through publications, information leaflets, the Society's website, the media, and in response to personal enquiries.
- Maintaining and promoting the highest standards of patient care and sharing information about orthodontics with patients and parents, political bodies, and professional organisations.
- Providing active guidance and advice on orthodontics to individual members of the public when requested.

Professional Development and Education

- Providing continuing professional education for orthodontists through the British Orthodontic Conference and through meetings of the individual Groups of the Society.
- Developing electronic learning opportunities for the various stages of orthodontic education, for undergraduates, and for postgraduates at three levels - Dentists with Enhanced Skills, Specialist Registrars (StRs) and Post-CCST trainees.
- Developing electronic Continuing Professional Development (CPD) for the BOS members. In an increasingly demanding working life, electronic learning opportunities will enhance the educational capacity of busy orthodontic teachers and allow busy clinicians to conveniently update and advance their knowledge.

Research

- Advancing orthodontic knowledge by funding orthodontic research for the improvement of patient care through the BOS Foundation, the Awards programmes and publishing the Journal of Orthodontics.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

INDICATORS, MILESTONES AND BENCHMARKS

In assessing the success of the charitable company in fulfilling its objectives, the Trustees monitor a range of measures of performance that includes the following:

External Relations, Clinical Governance and Clinical Practice

- The number of patient information leaflets produced by the Society and the numbers sold.
- The number of revisions to patient information leaflets and additions to the range.
- The number of advice sheets and clinical effectiveness bulletins produced by the Society.
- The number of revisions to advice sheets and clinical effectiveness bulletins and additions to the range.
- The number of new publications and similar initiatives endorsed by the Society.
- The level of distribution of the Society's newsletter (BOS News).
- Feedback from readers on the quality and content of publications.
- The use being made of the Society's website, and feedback from the BOS members and the general public.
- The number of audit projects in which the Society has participated that are completed and published.
- The number of enquiries for the Society's views on topical issues, and the speed of response.
- The number of Society endorsed articles appearing in the dental press.
- Posts on the Society's social media sites (Facebook, Twitter, and LinkedIn).

Professional Development and Education

- The level of participation in Society meetings, particularly the main annual British Orthodontic Conference in terms of numbers attending and numbers of speakers and sessions.
- Feedback from participants on the quality and content of meetings, particularly in terms of their value for continuing professional education requirements.

Research

- The level of interest shown in research grants, awards, and prizes.
- The numbers of grants, awards, and prizes given.
- The number of issues of the Journal and the average number of articles per issue.
- The level of distribution of the Journal.

PUBLIC BENEFIT

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

Benefits & Beneficiaries

In accordance with its charitable objectives, the Society strives to promote the study and practice of orthodontics, to maintain and improve professional standards in orthodontics, and to encourage research and education in orthodontics. In doing so, the BOS seeks to improve the quality of dental care for the benefit of patients. The charitable company's ultimate beneficiaries are therefore patients, and benefits to patients are provided through the advancement of knowledge, practice, and standards in the specialty.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees' Assessment of Public Benefit

In relation to the assessment of public benefit, the Trustees have resolved to focus on the following areas:

- To improve public awareness and education through the BOS website. The BOS website is continually undergoing enhancement to make public access simpler and more navigable. Success of these initiatives will be monitored through visits to the website, pages opened, and feedback received from visitors.
- To explore ways of enhancing public feedback through the website, practices, and other communication methods.
- To continue to develop patient information leaflets and to monitor the sales of these leaflets as an indicator of direct service to the public by the BOS.
- To enhance patients' understanding of orthodontics by educational activities aimed at General Dental Practitioners and Regional Commissioning Teams.

GRANT MAKING POLICY

The Society offers a range of prizes, awards, and grants, which are the overall responsibility of the Research Directorate.

The allocation of funds for prizes and awards is mediated through the Scholarship and Awards Committee. Commercial companies sponsor some awards, and some are funded directly by the Society. Funding is also allocated for research projects through the British Orthodontic Society Foundation (BOSF), which funds research projects following open calls to the membership for grant submissions. The submissions are independently peer reviewed and this process is run via the Research Directorate.

Individual prizes and awards are governed by regulations approved by the Board of Trustees, and details of these regulations can be obtained upon application to the Society's offices and the BOS Website. There are now 17 awards and prizes made available each year by the Society. The awards and prizes have different requirements, ranging from presentation of clinical cases to essays to small research projects. The actual awards or prizes vary from certificates or medals to grants. Awards and prizes are advertised in the BOS News, by direct mailing to members and through the website. Over half the awards and prizes are aimed at the training grades in orthodontics.

The BOSF supports small to medium sized research projects. Every year donation and gift aid income is received by BOSF from members of the Society. Funds are allocated on a yearly basis for grants, which are invited from the research sector of the orthodontic community. The grant applications are screened to comply with BOSF regulations and are then sent to a panel of referees for assessment. The applications are sent to referees according to BOSF protocols and when the reports are returned, a final decision is made usually by the Director for Research and the BOSF chair (or another appointed member of the research committee if there is a conflict of interest for either of those individuals).

The BOS also supports audit projects throughout the year in practical terms - for instance by distributing surveys. Many of these audit projects (and others undertaken by the BOS members within a hospital environment) are published in an audit newsletter each year.

VOLUNTEERS

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

RELATIONSHIPS WITH RELATED PARTIES AND REPRESENTATION ON OTHER BODIES

The Society does not currently pursue its charitable objectives through relationships with any related parties or by representation on other bodies.

ACHIEVEMENTS AND PERFORMANCE

External Relations, Clinical Governance and Clinical Practice

The Clinical Governance Directorate (CGD) comprises the Ethics Committee, the Publications Committee, and the Audit Committee of the British Orthodontic Society. 2021 was another busy year for all three committees.

Director of Clinical Governance – Jadbinder Seehra

Group Leads (Ethics - Alison Murray, Audit – Alison Williams, Publications – Karen Juggins and Adverse Incidents – Robert Smyth)

Committees represented

- PWCHIWG - Profession-wide complaint handling initiative meetings (Othman Hameed is the BOS representative)
- PRSB - Professional Record Standards Body (Gavin Fenton is the BOS representative)
- RCS Clinical Standards Committee (Karen Juggins is the BOS representative)
- Scottish Dental Clinical Effectiveness Programme (Joe Noar is the BOS representative)
- Mental Health Wellness in Dentistry (Nima Amin is the BOS representative)

General activities addressed

- Electronic PILs - The development of electronic patient information leaflets
- Patient Panel - The formation of structured Patient and Public Involvement groups to review BOS publications
- The reporting and logging of Adverse Incidents - In 2021 there were no incidents reported to the Society through our confidential reporting system

Ethics and standards items

Reporting of continuing issues affecting the Society or its members in relation to ethical or standards issues.

Audit items

BOS Clinical Effectiveness Bulletin - Articles published in 2021 CEB Spring and Autumn editions

- 1) The prevalence of caries in NHS patients referred for orthodontic assessment: A local study by Shropshire Orthodontists Peer Review Group. L. Seager et al.
- 2) A Tertiary referral centre for medically compromised orthodontic patients: are we seeing the correct patient cohort? D. Coffey & R. Fitzgerald.
- 3) Three sides to every story, even in Orthodontics: PROM, PAR and IOTN. V.Patel, L.Mangnall & K.Juggins.
- 4) Palatally impacted canines: Audit exploring the treatment durations of surgically exposed canines at Cardiff Dental Hospital. MH. Tahir & S. Merrett.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

- 5) A local audit of the irradiance of orthodontic light care units at the University Dental Hospital, Manchester (UDHM). L. Monaghan and R. Needham.
- 6) A third-cycle prospective audit of patient satisfaction with orthodontic treatment. RM. Conville, A. Flett & S. Clark.
- 7) Cleft lip and palate protocol photography at Birmingham Children's Hospital: A two-cycle audit. M, Cazarly & S. Gale.
- 8) A service evaluation of video orthodontic new patient consultations during Covid-19. D. Hawkes & J. Clark.
- 9) A prospective audit of the management of orthodontic emergencies at the Queen Victoria Hospital (QVH), East Grinstead Pre-Covid-19. A. Brownlie & S. Ahmad.
- 10) Do we get the space we want? A local audit. M. Dillon & J. Harrison.
- 11) An audit of patient recall and understanding of risks in informed consent for orthodontics. C. Hutchinson et al.
- 12) Change in orthodontic practice – A retrospective audit of orthodontic retention at the Eastman Dental Hospital. M. Hania, D. Prithviraj & O. Sharif.
- 13) An audit to evaluate emergency orthodontic treatment provided at the peak of the Covid-19 pandemic. G. Kane et al.
- 14) An audit of record keeping compliance with the BOS/ BAOMS minimum dataset for cleft lip and palate patients undergoing orthognathic surgery under the care of the Cleft Lip and Palate Service in Manchester. HA. Ismail et al.
- 15) Clinical audit of missed appointments in a hospital orthodontic service. G.Fenton, S.Germain
- 16) Implementing a reminder system to improve record-keeping. A two-cycle audit. J. Patel & S. Watkinson.
- 17) A 2-cycle local audit of the effect of patient fees on the provision of replacement Vacuum-Formed Retainers. C. Ritchie et al.
- 18) A service evaluation of the joint Orthodontic Paediatric clinical in a dental hospital. C.Liu et al.
- 19) Impact of closure of orthodontic service in response to COVID-19. S. Germain.
- 20) Recording of orthodontic assessments of paediatric patients referred for exodontia under general anaesthesia – a local two-cycle audit. R. Dean & L. Brown.
- 21) A Patient Satisfaction Survey to Assess Virtual Orthodontic Clinics Using the 'Attend Anywhere' Platform. N Tajmehr, C Brierley.
- 22) A multicentre retrospective two-cycle audit to assess white spot lesions following orthodontic treatment with fixed appliances. J Curtis, C Miles-Hobbs, E Crawford, N Yaqoob.
- 23) Service Evaluation of the Joint Orthodontic-Paediatric Dentistry Clinic at the Charles Clifford Dental Hospital, Sheffield. N Tajmehr, J Kirby, C Deery, F Dyer.
- 24) Service Evaluation of the Surgical Management of Impacted Mandibular Canines. H Bolooki, O Hameed, G Minhas.
- 25) An audit of the appropriateness of Orthodontic referrals to the Bristol Dental Hospital. A Mohamed, S Mohamed, N Attack.
- 26) An Evaluation of Orthodontic Patients' Reported Experiences during the Coronavirus Pandemic at Warrington and Halton Hospitals. M Chung, I Edwards.
- 27) Failure rate of Orthodontic attachments bonded to surgically exposed teeth. T Thind, C Gilvetti, S Radia.
- 28) Patient-flow audit: the efficacy of a new standard operating procedure at maintaining social distancing during the Coronavirus Pandemic. R Hundia, U Al-Ramadhani, S Fletcher.
- 29) A two cycle audit to evaluate the treatment planning process of hypodontia patients on a multi-disciplinary clinic: C Frazer Cox, S Merrett, C Patel.
- 30) A Service Evaluation of the Joint Orthodontic-Paediatric Clinic at a District General Hospital, M Mathi, T Kandiah, M Cedro.
- 31) Knowledge of the Basic Periodontology Examination (BPE) and the new periodontology classification. S Keshtgar, S Goh, K Parker, S Hodges.
- 32) A Service Evaluation of Patient Experience Pre and Post Orthognathic Surgery at The Royal London Hospital. A Hasan, A Wall, M Millwaters.

**THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

- 33) Improving orthodontic staff knowledge on providing care for children with learning disabilities and/or autism: a local audit. A Keshtgar, M Sassani, J Eden, J Collins.
- 34) A Service Evaluation of Initial Consultations on the Joint Orthognathic Clinic in a Regional Specialist Teaching Hospital. P Narayanan, S Hamilton, J Scott.
- 35) Appropriateness of referral to secondary care for orthodontic treatment and advice at the orthodontic department, North Cumbria Integrated Care NHS Foundation Trust. N Wade, S Germain.
- 36) A Regional Retrospective Audit of BOS/BAOMS Minimum dataset for Surgical-Orthodontic Patients at the Edinburgh Dental Institute (EDI), Edinburgh and St. John's Hospital (SJH), Livingston in Scotland. BB. Sharma, D Nanayakkara, J Deans.
- 37) Two-cycle service evaluation of waiting times for surgery under general anaesthesia from the Orthodontic/Oral Surgery/Paediatric Dentistry joint clinic and the impact of COVID-19. M Baker, C Bryant, G Kane.
- 38) Review of orthodontic patients in active treatment and in retention following resumption of routine orthodontic services after COVID-19 lockdown in 2 NHS hospitals in England: A service evaluation. S Zahran, N Wright.

CEB Editorial team

Harmeet Dhaliwal current CEB Editor

Sub-editors:

Northern Ireland/Scotland: Paul Sharma

North: Tarun Mittal

South East: Suhaym Mubeen

South West: Tim Jones

BOC CEB 2020 Audit prize winners

The following prizes were presented at BOC (2020 and 2021) in Manchester, September 2021:

1st Prize: Amin N, Motamedi-Azari F, Parker K and Ryan F. Foreign bodies in orthodontics: An audit. BOS CEB Ed 44 April 2020.

2nd Prize: Maguire W and Mattick R. UK Primary care specialist orthodontic practice website and Facebook page compliance with the GDC document 'Guidance on advertising'- a national audit. BOS CEB Ed 43 Nov 2019.

3rd Prize: Fenton G and Germain P. Onychophagia in orthodontic patients: An audit. BOS CEB Ed 44 Apr 2020.

BOC CEB 2021 Audit prize winners

1st Prize: Monaghan L and Needham R. A local audit of the irradiance of orthodontic light cure units at the University Dental Hospital, Manchester (UDHM). CEB Ed 46 May 2021.

2nd Prize: Dillon M, Harrison J. Do we get the space we want? A local audit. CEB Ed 46 May 2021.

3rd Prize: Seager L, Bowyer O, Chadwick A, Barton P, Patel A, Tindall M, Hawkins F, Finnigan K and Dowsing P. The prevalence of caries in NHS patients referred for orthodontic assessment: A local study by Shropshire Orthodontists Peer Review Group. CEB Ed 46 May 2021.

Audit project funding

Application round was advertised in 2021. One application was received. This project, entitled "Reliability and Predictive Validity of Dental Arch Relationships Using the 5-Year-Olds' Index and the GOSLON Yardstick to Determine Facial Growth", was awarded a total of £1975.

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National audits

- National Audit of Orthognathic Patient Satisfaction in Wales with Long Term Follow Up as a Quality Improvement Project (Jennifer Galloway) (On-going)
- All I want for Christmas is my two front teeth: An audit to assess the referral and management of unerupted maxillary incisors (Sheena Kotecha) (On-going)

Surveys distributed to BOS membership during 2021

- The treatment of impacted mandibular molars
- The impact on orthodontic services and their recovery following the Covid-19 pandemic
- Treatment preferences of UK-based orthodontists and prosthodontists for hypodontia
- Oral piercings and orthodontic Treatment - a questionnaire based survey
- Factors clinicians consider in the management of impacted maxillary canines in adults
- Post CCST Satisfaction Survey (sent to Trainees only)
- The perceptions of undertaking a higher degree alongside Orthodontic Specialty Training
- Contemporary twin block appliance wear protocols: A survey of UK orthodontists
- Use of intra-oral scanners in hospital

Publication items

All PILs are up to date.

Recently produced PILs: Aligners, Radiographs

New PIL (on-line only; not for printing) 'Oral Piercings and orthodontics' finalized and completed. QR codes for PILs have been distributed to membership and received good feedback.

Advice sheets

Advice sheets recently updated: Orthodontic Management of patients with relevant medical histories
12 other advice sheets currently in process of being updated.

Patient videos

For use on BOS website/You Tube channel/Social Media

Looking after your fixed appliance (completed)

What are the risks of treatment? (completed)

Website and Social Media

Website

Currently undergoing huge overhaul. Due to be launched in 2022.

The new, modern version will have much improved user-experience; be easy to navigate, provide up-to-date content, have easy search, high quality graphics and images.

Social Media

Big push for followers on BOSbraces – Instagram, Facebook, YouTube, Twitter

KeepSmiling campaign hugely successful with many secondary care units involved

KeepBritainSmiling - Instagram/Facebook – growing.

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Professional Development and Education

Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
TGG MOrth Study Day	14 January 2021	Zoom	110	4
Virtual critical appraisal Advanced course	22 January 2021	Zoom	25	1
Things that make you go hmm! Virtual workshop on influencing others	4 February 2021	Zoom	87	1
Question Time - ISFE	10 February 2021	Zoom	85	5
Virtual critical appraisal – Beginners course	22 February 2021	Zoom	30	1
Virtual critical appraisal – Advanced course	23 February 2021	Zoom	27	1
Question Time – Morth RCS England & RCPS Glasgow	25 February 2021	Zoom	67	7
Consultant Orthodontist Virtual Seminar	4 March 2021	Zoom	169	5
“Necessity is the Mother of Invention” – deliver better online learning	29 March 2021	Zoom	9	1
Community Group Study Day	22 April 2021	Zoom	21	3
Orthodontic Therapist National Training Day	7 May 2021	Zoom	171	6
TGG ISFE Study Day	4 June 2021	Zoom	37	6
Bespoke ISFE Critical Appraisal Day	8 August 2021	Zoom	38	?
Pre Conference Course	15 September 2021	Midland Hotel, Manchester	58	8
BOC 2021	16 – 18 September 2021	Midland Hotel, Manchester	679 - Physical 281 - Virtual	55

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"So you want to be an orthodontist" course for DCTs	21 October 2021	BOS HQ, London	30	8
Pearls, Pitfalls and Professional development for Practitioner Group members	22 October 2021	BOS HQ, London	22	2
Person-Centred Treatment	5 November 2021	BOS HQ, London	33	3
2 day (Level 1 & 2) CBCT Course	12 – 13 November 2021	BOS HQ, London	17	2
1 day (Level 1) CBCT Course	12 November 2021	BOS HQ, London	5	2
So you want to be an orthodontist' course for DCTs	12 November 2021	Crowne Plaza, Manchester	30	8
Effective Communication Workshop	18 November 2021	BOS HQ, London	17	1
Advances in Dentistry: an update for Orthodontists	26 November 2021	BOS HQ, London	38	5
First Steps: 1 day Virtual Critical Appraisal Course	9 December 2021	Zoom	32	1
BOC Manchester Online Access	Available until 31 December 2021	Webinar	19	

The Society holds one main scientific meeting each year for the continuing education of its members and other orthodontic providers - the British Orthodontic Conference (BOC) - unfortunately cancelled in 2020 due to the pandemic but was successfully held in 2021.

The Society is the main provider for orthodontic CPD in the United Kingdom. For continued GDC registration, compliance with GDC set verifiable CPD levels is a statutory requirement for dentists, orthodontists and Professions Complementary to Dentistry (Dental Nurses, Hygienists, Therapists and Technicians). From 2018, the statutory requirement for verifiable CPD increased from 15 hours to 20 hours increasing the importance of the Society's role as a CPD provider. The GDC requirements for enhanced CPD also changed in 2018. The BOS Education Committee produced a quality assurance document in response to this and now ensure that all BOS - run CPD events meet the new requirements and that certification links to the GDC development outcomes. The Education Committee review the feedback from all the courses they organise and ensure that the findings are relayed to the speakers. At the committee meeting following any course, the feedback and reflection are discussed and decisions made as whether to repeat a course and whether changes to the content or format are required.

Through its 1 and 2-day courses, the Education Committee tries as far as possible to cater for the interests of the whole orthodontic team. The BOS runs dedicated sessions within the main BOC programme for orthodontic nurses and orthodontic therapists, as well as arranging courses and online learning for them through the VLE. Each constituent Group of the Society also runs its own meetings for educational purposes, details of which are contained in the table above.

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During 2021, the Pandemic continued to have an influence on plans for courses and educational events. In spite of this, the Society was able to deliver a variety of CPD events for all members of the orthodontic team. During the first half of the year, all events were virtual, but as restrictions were eased, we were pleased to be able to return to a face-to-face format. This allowed us to deliver several courses which had to be cancelled during 2020 and the early part of 2021, including the British Orthodontic Conference. As we head into 2022, there is an appetite from both speakers and delegates to return to a face-to-face or hybrid format for the majority of events. However, feedback from some virtual events on the virtual format was so positive that a decision has been made to continue delivering those events virtually in future.

Virtual Learning Environment (VLE)

The BOS continues to fund a Moodle based VLE, administered by the Royal College of Surgeons of Edinburgh. This provides a variety of CPD activities for all members of the orthodontic team.

For Orthodontic trainees there are two programmes, the National Orthodontic Programme (NOP) designed for ST1-3 trainees on the MOrth programme and the post-CCST area for ST4-5 trainees. During 2021, the Education Committee has been working on a new module for the NOP on aligner therapy, which will be uploaded in the near future. The Education Committee consulted with trainees on the NOP during 2021 and further changes, taking this into account, will be considered once the ongoing curriculum review is completed. Management scenarios were regularly uploaded to the post-CCST VLE area for discussion during 2021. Over 30 trainees were registered for this during 2021 and the discussion board was actively used. It is intended in future to utilise the post-CCST VLE area to provide supporting material for a planned national virtual post-CCST seminar programme, which was successfully piloted during 2021.

ProDental

All BOS members have free access as part of their membership fee to ProDental CPD which provides core CPD as specified by the GDC.

During 2021, the Education Committee collaborated with ProDental to produce a series of five webinars for GDPs who wish to improve their skills in orthodontic examination and diagnosis. The title of this series of webinars was 'A Rough Guide to Orthodontics' and topics covered included IOTN, making referrals, consent, risks and benefits of 'quick orthodontics', contemporary orthodontic treatment options and management of joint orthodontic-restorative cases. Several hundred people registered to watch each of the live webinars and they continue to be available to view on the ProDental website. The ProDental platform has proved to be an excellent way of reaching colleagues in general dental practice and plans are in place to produce further webinars in future, for both GDPs and DCPs.

British Orthodontic Conference (BOC)

The Conference was planned for the 16 – 18th September 2021 – to be held at the Midland Hotel & Conference Centre Manchester. Registration opened for the conference in the beginning of July. The conference committee were unsure what the appetite for attendance would be like, even though anecdotally numerous comments had been received regarding intention and desire to attend both live and virtually. Capacity attendance was attained by the beginning of September. This was the 1st year a hybrid version was introduced allowing delegates to attend and see the Conference virtually. This may be the model of the future as there are a number of orthodontist / dentist / trainees & DCP's who are unable to attend a live conference in person but the online option suits their particular circumstance. From a summary of feedback delegates rated BOC 86% Excellent or Very Good with 12% Good.

The online version proved to be very popular during the conference but even more so after BOC had finished. Delegates were still registering after the conference had finished and many online views have been undertaken since the conference finished.

The 2022 Conference will be held at the Birmingham Exhibition Centre on 15-17 September 2022.

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Other educational events

Several virtual courses were held during 2021 and these were well-received. The virtual format proved to be an excellent means of delivering critical appraisal courses and it is planned to continue to deliver critical appraisal courses virtually in future. A virtual course for teachers on delivering better online learning attracted a small number of delegates, but the virtual format is expected to remain relevant for teaching in future and it is intended to deliver this course again.

The easing of restrictions allowed several face-to-face courses delayed from 2020 to be rescheduled for the second half of 2021. Level 1 and 2 CBCT courses specifically aimed at orthodontists were provided and were fully booked within 24 hours of opening. Plans are in place to offer further CBCT courses in future and a virtual format will be considered for the level 1 course. Other face-to-face courses included an update for orthodontists on advances in other dental specialties and a course on person-centred treatment. Both received excellent feedback and it is intended to update the content and deliver them again in future.

A further instalment in a series of courses entitled 'Pearls, Pitfalls and Professional Development' for the Society's GDP members was held during 2021 and attracted positive feedback. The Education Committee remains keen to support the development of Dentists with a Special Interest in Orthodontics. Despite the ongoing uncertainty surrounding the procurement of orthodontics, it is to be hoped that in the future Dentists with a Special Interest in Orthodontics will continue to support orthodontic specialists in primary and secondary care in providing a comprehensive orthodontic service to the population.

A national virtual post-CCST seminar programme was piloted by the Education Committee during 2021. Feedback from the pilot events was positive and decision was made to develop this into a rolling two year programme, covering all areas of the curriculum. Seminars will be delivered by consultants from all participating units. The programme will begin in April 2022 and seminars will be held bi-monthly. All trainees will be able to view the live seminars and additional material will be made available on the post-CCST area of the VLE.

Several CPD events were provided for DCPs during 2021. For orthodontic therapists, the National Orthodontic Therapist training day was held for the first time in a virtual format. This format attracted extremely positive feedback, enabling many individuals to attend who would not have been able to do so in person. In the light of feedback received, it is intended in the future this course will be delivered in a hybrid format. Virtual and face-to-face courses were also provided for all DCPs, focusing on communication skills and influencing others. The Education Committee remains keen to provide CPD opportunities for DCPs in future.

Research

The Directorate of Research is one of six directorates established in 2012 to cover the range of activities within the British Orthodontic Society. The directorate currently consists of the following individuals:

- Director: Professor Susan Cunningham
- BOSF Lead: Dr Nicky Mandall. Dr Mandall completed her term of office at the end of 2021 and Dr Fiona Ryan now takes on the role of BOSF Chair.
- Treasurer: Ms Maria McNally
- Scholarships and Awards: Dr Stephen Chadwick. Dr Chadwick finished his term of office at the end of 2021 and Dr Susi Caldwell now takes on this role.
- Editor Journal of Orthodontics: Professor Martyn Cobourne
- Website coordinator: Dr Norah Flannigan. Dr Flannigan completed her term of office at the end of 2021 and Dr Hanieh Javidi now takes on this role.

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The role of the Research Directorate is to lead, on behalf of the British Orthodontic Society (BOS), the support of high-quality orthodontic scholarship and research. The Society's research emphasis at the present time is that of evidence based orthodontic care and the health benefits of treatment.

The specific roles of the Research Directorate are to:

- Develop and implement the BOS research strategy, including initiatives at a national and/or international level to coordinate orthodontic research;
- Supervise and administer all research grants, fellowships, scholarships, prizes, and awards offered by the Society;
- Oversee the optimal use of the BOS financial research resources;
- Undertake initiatives which raise funds to support such grants and awards, primarily through the British Orthodontic Society Foundation; and
- To develop and seek collaborative funding from outside bodies, including the Royal College of Surgeons of England.

The British Orthodontic Society Foundation (BOSF)

The BOSF aims to raise money, principally from Society members, to support the highest standards of research in orthodontics.

2020 was a difficult year for research internationally. Most of the research funded by the Society is clinical and, due to the Covid pandemic, all non-Covid related research was placed on hold. This meant that there were limited claims for research funds during that time. During 2021, clinical research has fortunately been able to restart and claims on BOSF funds are now being made again. Some of the projects have been significantly delayed due to the pandemic and we are working with the researchers in an attempt to ensure successful completion of projects.

Continued good quality research remains a strong focus for the Society and existing projects which continued to be funded through the BOSF during 2021 were:

1. Padhraig Fleming et al. (£14,275): An explorative, qualitative evaluation of decisions relating to the extraction of permanent teeth by primary care orthodontists in the UK. (Completed June 2021)
2. Peter Mossey et al. (£99,082): Fixed versus conventional removable twin block for overjet reduction in children - a randomised clinical trial to investigate the burden of care.
3. Andrew DiBiase et al (£47,673): Does orthodontic treatment have an effect on peer relationships, behaviours and bullying in school children?
4. Jayne Harrison et al. (£49,011) A randomised, controlled trial to assess the effect of different modes of fluoride delivery on enamel demineralisation, during orthodontic treatment with fixed appliances.
5. Jad Seehra et al. (£53,983) Management of Impacted permanent maxillary central incisors.
6. Nicky Mandall et al. (£25,810) The effectiveness of Bone Anchored Maxillary Protraction (BAMP) compared with an untreated control: A multi-centre randomized controlled trial.
7. Peter Day et al. (£75,000) The impact of premature extraction of primary teeth on orthodontic treatment need in a longitudinal birth cohort
8. Hanieh Javidi (£243,113) Does Orthodontics improve Oral Health-related Quality of Life? This is a BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.

In 2021 we also commenced an *ad hoc* process for applications for research grants, where applications could be submitted at any time, rather than just a once-a-year grant call. We were able to fund 5 new projects during 2021:

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1. Ninu Paul et al. (£5,200) A qualitative study of orthognathic MDT clinics across England.
2. Jennifer Haworth et al. (£14,950) The use of digital wafer technology in orthognathic surgery.
3. Philip Benson and Jayne Harrison (£52,637) UK orthodontic specialty trainees: Exploring career expectations, motivations and aspirations: A qualitative study.
4. Farnaz Parvizi et al. (£28,475) The Effect of Patient Complaints on the Well-being of the Orthodontic Workforce.
5. Trishna Patel et al. (£11,081.08) Patient experience of intraoral scanning versus alginate impressions in orthodontics: a randomised controlled crossover trial.

Scholarship and Awards (S&A) 2021

Stephen Chadwick has been responsible for Scholarship and Awards (S&A) throughout 2021. In November he stepped down and Susi Caldwell assumed the responsibility.

Scholarship and Awards (S & A) aims to:

- Encourage the pursuit of excellence in research and clinical care through our prizes.

After the difficult year of 2020, September 2021 saw the return of British Orthodontic Conference (BOC) Manchester. This allowed the BOS to recognize and award the prize winners from both 2020 and 2021 during the conference programme. Stephen Chadwick organized a slick presentation within the allocated timeframe to celebrate the prize winners achievements. All BOS prizes were awarded.

The poster prizes, (Clinical effectiveness, Research, aspiring orthodontist poster prize) which are usually displayed and judged at BOC were organized in a different format due to space constraints of the venue. The posters had been judged prior to the conference, the top ten from each category were displayed. The remainder of the posters that met the minimum standard were available to view via the conference App.

The BOC Birmingham 2022 venue has sufficient space to allow the display of all posters. In addition to this space is available to display the clinical prizes (MOrth cases prize, Practitioner prize and Maurice Berman award) which was not possible this year.

It is anticipated that there will be a change of judge for the specialist group ATO prize for 2022/23. Louise Minchin together with Tim Newton and previous winners have previously taken part in the judging. Currently Louise has increased her work schedule and it is likely that she will no longer participate.

Harmeet K Dhaliwal and the editorial board of the Clinical Effectiveness Bulletin will select winners in 2022 for the Clinical Audit Prize. The editor can accompany the winner onto the stage during the prize ceremony. Similarly, the Distinguished Nurse, Technician Award and Student Technician awards will have 2022 winners for the Birmingham BOC ceremony.

The 2020 and 2021 Chapman prizes were awarded and presented their lectures at BOC 2021. The 2022 Chapman prize is currently being judged and it is anticipated that the winner will present at BOC 2022.

Covid has affected the ability of winners of some of the travel scholarships to follow up on their plans. We plan to be very flexible with timescales as we do not want anybody to travel at a difficult time for Covid restrictions or for clinical service. We will continue to run these prizes and offer winners the chance to defer until such time that travel is possible and clinical or academic services which they planned to visit can accommodate their visit. We have also extended the application deadline this year as travel restrictions are easing and this may encourage applicants to consider this prize as a possibility.

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Thank you to all of the sponsors of our awards, to the judges who give their time and expertise in the selection of our winners, to the outgoing chairman of S&A and to Ann Wright and the Society team who organize a suite of prizes covering aspiring orthodontists to established experts in orthodontic research, respecting our traditions but embracing future technology in a manner we should be proud to celebrate as a Society. The following awards were made during 2021:

Chapman Prize – Alikı Tsıchlakı

Geoffrey Fletcher – Nıkhıl Gogna

Houston Postgraduate Research Scholar – Asma Keshtgar

Laurence Usıskın Prize – Laura Ota

Research Protocol sponsored by JJ Thompson – Robert Conville
Supervisor – Andrew Flett, Queens Medical College, Nottingham

Journal of Orthodontics (JOR)

Professor Martyn Cobourne (King's College, London) is the Editor-in-Chief of the Journal. Farhad Naini, Jayne Harrison, Tony Ireland and Robert Evans are the Associate Editors; Clinical Sub-Editors are Sophy Barber, Ashish Dhopaktar, Ben Lewis, Howard Moseley, Gavin Mack, and Fiona Ryan. Christo Hall, a part-time Editorial Assistant, assists in commissioning high quality content for JOR.

Submissions

The Journal of Orthodontics published four print issues in 2021.

There were 182 manuscript submissions, the majority originating from the UK (108)

	2018	2019	2020	2021
Number of submissions	59	151	261	182

Beyond the UK, India is the top-submitting country with 64, followed by Brazil with 18 and Italy with 13.

Society Awards

The following Society awards were made during 2021

BOS Life Membership for distinguished members of medicine and dentistry: Tony Ireland, Joe Noar, Julian O'Neill

Honorary Patron's Cup: Anshu Sood

BOS Special Service Award: Nicky Mandall, Jadbinder Seehra, Stephen Chadwick and Helen Tippett

BOS Recognition Award: Neil Morley

PUBLIC BENEFIT

During 2021, the Trustees gathered the following evidence that demonstrates to their satisfaction that the Society continues to benefit the public through its activities targeted to achieve its charitable objectives:

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- There were a significant number of emails and telephone calls to the BOS from members of the public during 2021, averaging at least 20 per week. Most of these were responded to within 24 hours.
- Contacts covered the following issues, amongst many others:
 - Private v NHS treatment, access difficulties, moving area and finding a new orthodontist to transfer to, difficulties in obtaining and continuing treatment in relation to Covid, issues with outcome of treatment, cost of private treatment;
 - Problems arising for patients from the procurement process; Criteria for acceptance for NHS orthodontic treatment; Waiting lists issues;
 - Finding an orthodontist and obtaining second opinions;
 - Retention, especially the regulations on payment for replacement retainers; Issues around practices closing and continuity of care

The Society has put considerable resources into continually upgrading the website in order that it is more user-friendly and provides a comprehensive range of information for both the public and members.

FINANCIAL REVIEW

Financial Results of Activities and Events

The Directorate financial structure has worked well over the last year. The Directors continue to oversee their individual budgets and work closely with the Honorary Treasurer with respect to this.

External Relations, Clinical Governance and Clinical Practice

The publications of the Clinical Governance Directorate continue to be very popular and provide essential guidance for members of the Society and patients. The costs are in Central Services. This includes printing and distribution of material such as the CEB and PILs. This was done so that all printing costs could be covered centrally. Income from PILs was £45,315 (2020: £57,959).

The Clinical Practice Directorate has been less active than in previous years due to the fact that most of the new orthodontic contracts are now in place some travelling expenses were incurred compared with 2020 when none were incurred due to the pandemic but it is anticipated that travelling expenses will rise again in 2022 as face to face meetings and events are happening again. Travel expenses in 2021 were £9,536 (2020 £2,568).

Research

The Journal generated a direct income of £89,758 (2020 £45,350, 2019: £89,840, 2018: £71,460). There were direct costs of £105,544 (2020 £109,423). BOS changed to a different publisher in 2020 and has been very pleased with the service they have delivered so far. Online access is available to all members and has proved very popular

In 2021, the BOSF donation income was £12,457 (2020 £31,281) with £67,313 investment income added (2020 £44,800). The large amount of investment income was primarily due to the investments "bouncing back" after the effects of the pandemic in 2020. The BOSF granted funds of £50,749 (2020 £15,892). This is significantly higher than in previous years and is partly due to certain projects being able to restart after the pandemic but also a change in the way grants are awarded where certain costs are paid in advance to help projects get off the ground more easily and due to an increased number of funded studies.

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Once again, no awards income was generated from sponsorship (2020 £0). No cash prizes were awarded but it is expected that in future years expenditure will be the same as in previous years (about £13,000).

GOING CONCERN

In early 2020, the treasurer was concerned about the sharp fall in the value of the investments. Fortunately, these losses were recovered later in that year and in 2021 investments continued to recover restoring all losses incurred. The reserves policy was changed to cushion any future affects of market fluctuation (see below). The Trustees are now very confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

RESERVES POLICY

The Trustees previously held the view that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below 50% of the annual subscription income which comes to £263,558 in 2021 (2020: £269,579). Due to the sharp fall in investments due to the Pandemic, it was felt that further sharp falls may occur in the future. This figure was therefore increased to £500,000. This would enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for. This change in the reserves policy has now been agreed by the trustees.

At 31 December 2021 the Society had free reserves of £1,626,782 (2020: £1,623,325), which is approximately £900,000 more than the reserves policy. The Trustees intended to utilize funds in 2020 and 2021 but due to the pandemic most of the planned expenditure did not occur. The plans for 2022 include:

1. Making £100,000 available to encourage BOS members to apply for new BOSF funding.
2. Advance payments of ongoing BOSF projects on an annual basis rather than wait for invoicing later in the year.
3. £50,000 for on-going funding of previous BOSF funded projects
4. £30,000 to support additional audit and/or research projects
5. £50,000 for clinical audit project
6. £50,000 for members to fund activities leading to patient benefit in line with the society's charitable aims

In addition to unrestricted funds, at 31 December 2021, the charitable company also held restricted reserves totalling £603,643 (2020 £576,029). With further payments in relation to BOSF projects which are now up and running, it is hoped this figure will reduce over the next year as more money is paid out.

INVESTMENTS POLICY

The Trustees are empowered to invest the surplus funds of the Society as they see fit. In practice, the Trustees have appointed Quilter Cheviot as the Society's investment managers, to administer and advise on the Society's investment portfolio and all surplus funds are invested through them.

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The investment managers are under instructions to grow the portfolio to a sufficient size to be in the position to fund scholarships and larger research studies. There are no restrictions placed by the Trustees on the nature of investments to be held, but the investment managers are expected to balance the type of investments to achieve a medium risk profile. The Trustees discuss and decide annually on the level of investment once the free reserves of the Society are confirmed following the audit of the financial statements.

For the year ended 31 December 2021, the main investment account increased in value by 10.7% after allowing for £350,000 which were withdrawn from the funds (2020 5.4% increase). These increases were not realized and due to market uncertainty caused in part to the war in Ukraine, most of this increase has been lost. The BOSF fund increased by 11.8% compared with 13.7% in 2020 but was only separated from the main fund on 26 May 2020. The Geoffrey Fletcher fund increased by 6.5% over the calendar year. Once again, these increases were not realized and much of the increase has been lost in 2022. Despite this, there is no problem with respect to the Society being able to carry on with its charitable activities in 2022 and in future years.

RISK AND CORPORATE GOVERNANCE MATTERS

The Society places a high value on risk management. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risks register.

A complete risk assessment is undertaken on a yearly basis. This updates the previous year's risk assessment and adds to or amends any risk issues. If a new risk factor is identified during the yearly cycle, then the Trustees responsible for the appropriate area of risk management will investigate, make recommendations, and action any agreed strategy to mitigate that risk. The risk register is maintained by the Honorary Secretary.

The major risks to which the charity is currently exposed are financial (loss of funding resulting in being unable to support research and other similar activities of the Society), organisational (loss of support of Society volunteers), governance related (failure to identify that professional advice should be sought) and reputational (loss of engagement with the Society's audience being the public, members and associated outside bodies) and effect of external bodies on provision of orthodontics funded by the NHS. These risks are reviewed at least every three months at suitable meetings of the Board of Trustees via a risk register.

The Trustees believe that the charitable company is well placed to resume its more usual types of charitable activity as and when it once again becomes safe to do so.

PLANS FOR FUTURE PERIODS

Future Strategy

External Relations, Clinical Governance and Clinical Practice

The Society intends the continued development of:

- The BOS News to inform the BOS membership;
- The BOS website and associated social media feeds;
- The development of patient information videos; and
- The development and support of the Safebrace campaign along with the Oral Health Foundation.

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The Society will continue to provide patient information leaflets. New titles will be developed, and the older versions will be updated as needed. All leaflets will now contain the new BOS branding and appropriate QR codes. These leaflets are available for downloading, for members, from the website.

The Society will continue to develop a resource centre of material to aid NHS authorities and members of the Society in developing local services effectively under the new NHS arrangements.

Advice sheets for the specialty will continue to be developed and revised as necessary. Monitoring of the website and social media use will still be an important feedback.

Internal communications will continue to be improved, maximising electronic communication to reduce the BOS expenses on postage and stationery.

Research

The Society will continue to fund research and the active drive to attract high quality applications for funding continues. The Society, and the members of the Research Directorate will continue to explore ways to attract high quality research proposals. The increased sums of money offered by BOSF and allowing more flexibility in submission of applications appears to have increased applications and, during 2022, BOSF will consider the best ways to ensure that this situation is maintained.

The Scholarships and Awards Committee will continue to monitor the prizes available through the BOS and ensure that the appropriate regulations are in place.

PUBLIC BENEFIT

In the future, the trustees intend to ensure that the Society continues to benefit the public by focusing on the following elements:

- Enhancement of the BOS website entry portal for the public;
- Offering feedback to the public on the website;
- Encouraging practices to offer patients feedback, anonymously, which will be fed back to BOS HO;
- Consider, where effective, to engage with lay input; and
- Facilitating audit and research into patient satisfaction with orthodontic treatment and their perceptions of the benefits received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and History

The British Orthodontic Society 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.

The BOS originally came into existence on 1 July 1994 by the unification of the five, existing national orthodontic societies. The founding societies were:

- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

- The British Association of Orthodontists (BAO) established in 1965 to represent specialist orthodontic practitioners. The Community Orthodontists Section was founded in 1974 as the Association of Community Orthodontists, which then evolved into the Community Orthodontists Group and became affiliated to BAO in 1987 and changed its name in 1988.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

Since unification, all bodies have accepted the BOS as the main national representative of all orthodontists. The respect afforded to the Society greatly exceeds that given to the founding societies separately. The Department of Health has come to regard the Society as the appropriate body to consult on matters relating to orthodontic services and the standards of care for patients.

The BOS was initially an unincorporated charity, but the Society was incorporated on 14 January 1999, and the newly formed company became a registered charity on 22 January 1999.

The British Orthodontic Society is governed by the rules and regulations set down in its company Memorandum and Articles of Association, originally dated 14 January 1999 and as updated on 23 September 2002, 8 October 2006, 13 September 2009, 18 September 2010, 24 September 2011, and 22 September 2012.

ORGANISATIONAL STRUCTURE

The overall strategic direction of the charity is determined by the Board of Trustees and Directors, who are assisted and advised by the officers and elected members of the Society. All the members of the Board of Trustees continue to devote a significant amount of time on a purely voluntary basis to assist in the management of the charity. The Executive Committee of the Chairman, the Honorary Treasurer, and the Honorary Secretary provide day-to-day management and leadership.

Given its historic background, the Society comprises a number of specialist Groups. Certain members of the Board of Trustees and membership act as representatives of the various Groups. Groups are also represented on various of the BOS Committees. All Group members are members of the Society, and the constitutions of each Group and Committee formally recognise the constitution of the Society.

The Groups and Committees of the Society are represented within the Directorates which are as follows:

- Directorate of External Relations
- Directorate of Clinical Governance
- Directorate of Clinical Practice
- Directorate of Professional Development
- Directorate of Education
- Directorate of Research

The Groups and Committees of the Society within the Directorates are identified, as follows:

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics Committee
- Community Group (CG)
- Conference & Meetings Committee
- Consultant Orthodontists Group (COG)
- Executive Committee

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TRUSTEES' REPORT
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- Education Committee
 - Archive and Museum Committee
- Finance Committee
- Nominations Committee
- Orthodontic Specialists Group (OSG)
- Practitioners Group (PG)
- Scholarship and Awards Committee
- Research Committee
 - British Orthodontic Society Foundation (BOSF)
 - Editorial Board
- Training Grades Group (TGG)
- University Teachers Group (UTG)
- Group Chairs' Forum
- Other ad hoc working groups

Policy and procedural decisions are taken by the Board of Trustees and Directors. Other Groups and Committees provide a wider forum for consultation and communication. The day-to-day activities of the Society are undertaken through the Directorates, Groups and Committees. The Group Chair's Forum brings together the Group Chairmen and the Executive Committee formally at least twice a year to allow information to be exchanged, concerns raised, and advice offered.

The Board normally meets four times per year and most Groups and Committees meet at least 3 times per year.

The day-to-day administration of the Society is undertaken by Mrs Ann Wright, Society Administrator, who is assisted by the other staff of the BOS based at the Society's headquarters in London. The Trustees work closely with the Society Administrator and in doing so supervise and control the authority delegated to her. The Trustees do not believe that there are currently any members of staff that meet the definition of key management personnel.

METHOD OF RECRUITMENT, APPOINTMENT, ELECTION, INDUCTION & TRAINING OF TRUSTEES

Nominations and elections of Directorate Directors

The Director of a BOS Directorate is a Trustee of the Society and a rigorous protocol is required for nomination, election, and appointment. The Director shall be appointed after open notices and elections.

The following protocol is required by the Trustees for all elections:

- The Honorary Secretary will notify the Society membership of a vacancy for a Directorate Director with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Society. Self-nomination is permissible if supported by two members. The nomination papers should be signed and dated by both nominators and the nominee and returned to the Honorary Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

THE BRITISH ORTHODONTIC SOCIETY
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- If there is more than one candidate, the Director will be elected by a ballot of all Society members conducted by post or on the internet, as determined by the Society. Candidates should be invited to submit a 100-word CV and photograph for circulation to the members in advance of the election. The Director will normally be appointed at the Annual General Meeting and will "shadow" the previous Director for the following one year prior to taking up office. All Trustee appointments will commence on 1 January.

Nominations and elections of the BOS President, the BOS Treasurer and of the Honorary Secretary

The following means of making nominations for the BOS President, the BOS Treasurer and of the BOS Honorary Secretary is required.

Nomination by the Groups:

The BOS President, who is also Chairman of the Nominations Committee, will request nominations from all the Group Chairmen at least two months prior to the meeting of the Nominations Committee, which will normally be held in May. This request should be considered by the Group Committees within each Directorate. The names of candidates proposed by the Groups will be notified to the BOS Secretary in good time for consideration by the Nominations Committee. The nominee must include a signed declaration of willingness and eligibility to serve if elected.

Nomination by members:

At the same time as the request for nominations is sent to Group Chairmen, a notice will be sent to all of the BOS members requesting nominations for President, Treasurer, or Honorary Secretary, as appropriate. Nominations must be sent in good time to the BOS Secretary for consideration by the Nominations Committee. A deadline for receipt of nominations should be clearly stated. Candidates, who wish to be nominated for election other than by the Group Committees, should be proposed by two members of the Society. The nomination paper should be signed and dated by both nominators and the nominee and returned to the BOS Secretary prior to the stated deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

Nomination and election of the Director of Professional Development:

The Director of Professional Development will normally serve two full years as Director-elect because of the large element of forward planning involved in the British Orthodontic Conference. The election is for a term of two years with the possibility of extension for a further year. An election is therefore normally required in the year prior to the preceding director taking office.

Consideration of nominations:

The nominations will be considered by the Nominations Committee, who may request CVs and further information from the candidates. The Nominations Committee will make a recommendation to the Board of Trustees for approval as the Board's nomination for election by the membership. If more than one valid nomination is received, any nominee not successful in obtaining the Board's nomination may request that an election is held in which all valid nominees may participate. The Nominations Committee may recommend that none of the nominations should be endorsed as the Board's nominee. In that event, the Board may put forward a further candidate as the Board's nomination.

If no valid nominations for a post are received by the stated deadline, the Board shall make its own nomination who shall be deemed to be elected unopposed.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The candidates will be elected by a ballot of all of the BOS members conducted by post or on the internet, as determined by the Board of Trustees. Following election, the President, Treasurer or Honorary Secretary and the Director of Professional Development will normally be appointed at the Annual General Meeting and will "shadow" the previous office holder for the following one year prior to taking up office, except the Director of Professional Development who will normally shadow for two years. All Trustee appointments commence on 1 January.

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process.

TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the Directors of The British Orthodontic Society 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 the 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 incoming resources and application of resources, including 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 Charities SORP;
- 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 adequate 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 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.

THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

AUDITOR

The society changed its auditors in 2021 to:

Crowe UK
55 Ludgate Hill
London EC4M 7JW

Crowe UK has indicated its willingness to continue in office.

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 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 information and to establish that the auditor is aware of that information.

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees of the charity, who are also the Directors of the company and who have held office since 1 January 2021, are as follows:

Prof Jonathan Sandler	President (resigned 18 September 2021)
Dr Nikki Atack	President (appointed 19 September 2021)
Dr Andrew DiBiase	Honorary Secretary & Company Secretary (Resigned 31 December 2021)
Dr Simon Littlewood	Honorary Secretary (appointed 1 January 2022)
Dr Nigel Fox	Honorary Treasurer
Dr Jadbinder Seehra	Directorate of Clinical Governance
Dr Anshu Sood	Directorate of Clinical Practice
Dr Susan Moore	Directorate of Education (resigned 20 September 2021)
Dr Sally Walker	Directorate of Education (appointed 20 September 2021)
Dr Anjali Patel	Directorate of External Relations
Dr David Waring	Directorate of Professional Development (resigned 31 December 2021)
Dr Trevor Hodge	Directorate of Professional Development (appointed 1 January 2022)
Prof Susan Cunningham	Directorate of Research

The principal address of the charity and the registered office of the company is the office of the BOS at 12 Bridewell Place, London EC4V 6AP.

The charity is registered under the charity number 1073464, and the company is incorporated with the company registration number 03695486.

The Trustees have made the following professional appointments:

Solicitor:	Julie Norris, Lawyers for Doctors Limited, Broad Quay House, Prince Street, Bristol BS1 4DJ
Accountant:	Jill North c/o British Orthodontic Society, 12 Bridewell Place, London EC4V 6AP
Auditor:	Crowe U.K. LLP, 49-51 Aquis House, Blagrove Street, Reading, RG1 1PL
Banker:	BG AIB Group (UK) pie, 4 Queen's Square, Belfast BT1 3DJ
Investment Manager:	Quilter Cheviot, One Kingsway, London WC2B 6AN

**THE BRITISH ORTHODONTIC SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

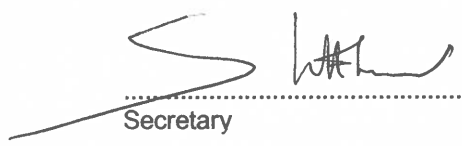
The following individual is a non-voting member of the Board of Trustees and Directors, and in that capacity, is neither a Trustee nor a Director:

Dr Robert Kirschen, Honorary Patron

FUNDS HELD AS CUSTODIAN

Although the charity maintains restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, the Society does not currently hold, and the Trustees do not anticipate that it will in future hold, any funds as custodian for any third party.

This report was approved by the Trustees on6/7/22..... and was signed for and on behalf of the Board by



..... Honorary Secretary & Company
Secretary

THE BRITISH ORTHODONTIC SOCIETY
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of The British Orthodontic Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, 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 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

Opinion

We have audited the financial statements of The British Orthodontic Society for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheets, the Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2021 and of the charitable company's incoming resources and application of resources, including 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

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

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.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared 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 strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper 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.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY

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.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charity Commission legislation, health and safety legislation, General Data Protection Regulation (GDPR), General Dental Council (GDC) legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

The greatest risk of material impact on the financial statements is from irregularities, including fraud, to be the override of controls by management and fund accounting. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, testing a sample of income and expenditure to the fund restrictions, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE BRITISH ORTHODONTIC SOCIETY**

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our 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.



Janette Joyce

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

Reading

15 July 2022

THE BRITISH ORTHODONTIC SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	-	12,457	12,457	31,281
Charitable activities					
- Dissemination of information	4	1,098,296	-	1,098,296	676,959
Investments	5	<u>52,951</u>	<u>14,362</u>	<u>67,313</u>	<u>44,800</u>
Total		<u>1,151,247</u>	<u>26,819</u>	<u>1,178,066</u>	<u>753,040</u>
Expenditure on:					
Raising funds:					
- Investment management costs		(60)	(21)	(81)	(7,088)
Charitable activities:					
- Dissemination of information	6	<u>(1,298,928)</u>	<u>(50,749)</u>	<u>(1,349,677)</u>	<u>(892,244)</u>
Total		<u>(1,298,988)</u>	<u>(50,770)</u>	<u>(1,349,758)</u>	<u>(899,332)</u>
Net gains on investments	11	<u>149,310</u>	<u>51,565</u>	<u>200,875</u>	<u>81,450</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		<u>1,569</u>	<u>27,614</u>	<u>29,183</u>	<u>(64,842)</u>
RECONCILIATION OF FUNDS					
Fund balance brought forward at 1 January 2021		<u>2,776,026</u>	<u>576,029</u>	<u>3,352,055</u>	<u>3,416,897</u>
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2021	15	<u>2,777,595</u>	<u>603,643</u>	<u>3,381,238</u>	<u>3,352,055</u>

The notes on pages 33 to 45 form part of these financial statements

THE BRITISH ORTHODONTIC SOCIETY
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021
COMPANY NUMBER: 03695486

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	1,150,723	1,152,701
Investments	11	<u>1,962,858</u>	<u>2,030,308</u>
		3,113,581	3,183,009
CURRENT ASSETS:			
Debtors	12	208,423	154,269
Cash at bank and in hand		<u>178,097</u>	<u>212,984</u>
		386,520	367,253
LIABILITIES:			
Creditors: Amounts falling due within one year	13	<u>(118,863)</u>	<u>(198,207)</u>
NET CURRENT ASSETS		<u>267,657</u>	<u>169,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AND NET ASSETS		<u>3,381,238</u>	<u>3,352,055</u>
THE FUNDS OF THE CHARITY:			
Restricted income funds			
Scholarship Fund	15	73,539	65,169
Foundation Fund	15	<u>530,104</u>	<u>510,860</u>
TOTAL RESTRICTED FUNDS	15	<u>603,643</u>	<u>576,029</u>
Unrestricted income funds			
General Fund	15	<u>2,777,595</u>	<u>2,776,026</u>
TOTAL CHARITY FUNDS	15	<u>3,381,238</u>	<u>3,352,055</u>

The financial statements on pages 33 to 45 were approved by the Trustees and authorised for issue on 6 July 2022 and are signed on their behalf by



 Dr Nigel Fox
 Honorary Treasurer

THE BRITISH ORTHODONTIC SOCIETY
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	16	(332,015)	(25,414)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest, and rents from investments	5	67,313	44,800
Purchase of tangible fixed assets		(37,697)	(8,286)
Proceeds from sale of investments		576,830	2,489,540
Purchase of investments		<u>(309,318)</u>	<u>(2,655,940)</u>
Net cash (used in)/provided by investing activities		297,128	(129,886)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD			
	18	(34,887)	(155,300)
Cash and cash equivalents at the beginning of the reporting period	18	<u>212,984</u>	<u>368,284</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	18	<u><u>178,097</u></u>	<u><u>212,984</u></u>

The notes on pages 33 to 45 form part of these financial statements

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

a) Company information

The British Orthodontic Society (the charitable company) is a private company limited by guarantee incorporated in England and Wales under company number 03695486. The registered office address and principal place of business is at BOS at 12 Bridewell Place, London, EC4V 6AP. The charitable company's principal activities are disclosed in the Trustees' Annual Report.

b) Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the requirements of the Companies Act 2006 and under the historical cost convention, except as modified for the annual revaluation of fixed asset investments. Within the definitions of FRS 102, the charitable company is a public benefit entity.

The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the charitable company's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102).

c) Going concern

Whilst there remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic and the ability of charitable company to withstand its negative effects, nevertheless the Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

d) Income

Grants, donations, and other similar types of voluntary income are brought into account when receivable and donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income.

Income is recognised in the financial statements for the proportion of subscriptions, which are receivable in the financial period. All other types of income are also accounted for on an accruals' basis.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

e) Expenditure

Expenditure is allocated to the charitable company's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the charity's principal activity are categorised as either support costs or governance costs.

Governance costs are the costs associated with running the charitable company as a charitable company, and include a proportion of staff costs, costs of Trustees' meetings, audit fees and other similar professional fees.

Grants payable are recognised in the period in which the approved offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised only when the conditions attaching to the award are fulfilled. Grants offered subject to conditions, which have not been met at the balance sheet date, are noted as a potential commitment, but are not treated as a liability.

f) Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

g) Taxation

The company is a registered charity and as such its income and gains falling due under section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporate tax to the extent that they are applied to its charitable objectives.

h) Tangible fixed assets

All tangible assets purchased that have a cost of more than £1,000 and have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:

Long leasehold buildings	over 50 years
Computers and office equipment	over 3 years

i) Investments

The charitable company's investments are included in the balance sheet at fair value (their market value). The gains or losses arising upon their annual revaluation are included in the statement of financial activities.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

j) Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

k) Financial assets and liabilities

The charitable company's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

l) Fund accounting

The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objective 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 restricted funds are set out in the notes to the financial statements. Amounts unspent at the year end are carried forward in the balance sheet.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General donations and other similar types of voluntary income	-	<u>12,457</u>	<u>12,457</u>	<u>31,281</u>

4. DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Subscriptions	527,116	-	527,116	515,122
Annual Conference	394,594	-	394,594	12,870
Other meetings	33,023	-	33,023	31,908
Journal income	89,758	-	89,758	45,350
Sales of publications	45,315	-	45,315	57,959
Grant income – small business scheme	-	-	-	10,000
Other income	<u>8,490</u>	-	<u>8,490</u>	<u>3,750</u>
	<u>1,098,296</u>	-	<u>1,098,296</u>	<u>676,959</u>

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank interest receivable on short term cash deposits	-	-	-	283
Income from investments listed on a recognised stock exchange	41,587	14,362	55,949	37,178
Room hire and associated service charge income receivable	<u>11,364</u>	-	<u>11,364</u>	<u>7,339</u>
	<u>52,951</u>	<u>14,362</u>	<u>67,313</u>	<u>44,800</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. COSTS OF THE DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Annual Conference	371,636	-	371,636	22,554
Other meetings	8,044	-	8,044	28,151
Prizes and awards to nil (2020: one) individuals	-	-	-	37
Journal expenditure	105,544	-	105,544	109,423
Publications costs	28,112	-	28,112	-
Legal fees judicial review	67,761	-	67,761	94,943
Public relations	66,037	-	66,037	43,581
Museum curator fees	6,360	-	6,360	7,512
Subscriptions – international	4,687	-	4,687	3,823
Research project grants to two (2020 two) individuals	-	50,749	50,749	15,892
Professional development costs	88,636	-	88,636	128,579
Subscriptions - national	<u>30</u>	<u>-</u>	<u>30</u>	<u>84</u>
	746,847	50,749	797,596	454,579
Support costs (see note 7)	<u>552,081</u>	<u>-</u>	<u>552,081</u>	<u>437,665</u>
	<u><u>1,298,928</u></u>	<u><u>50,749</u></u>	<u><u>1,349,677</u></u>	<u><u>892,244</u></u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. SUPPORT & GOVERNANCE COSTS

	Support Costs	Governance Costs	Total 2021	<i>Total 2020</i>
	£	£	£	£
Staff costs (see note 8) (98:2)	182,560	3,726	186,286	170,982
Trustee and committee meeting expenses (50:50)	3,428	3,428	6,856	-
Travel and subsistence (60:40)	5,722	3,814	9,536	19,012
Office, property and insurance costs	59,217	-	59,217	2,568
Telephone, printing, postage and stationery	50,079	-	50,079	39,016
Computer costs	15,897	-	15,897	27,150
Auditor's remuneration:				12,084
Audit fees	-	14,250	14,250	17,500
Accounting and advisory	-	3,250	3,250	10,630
Other accountancy and advisory (50:50)	60,909	-	60,909	59,172
Other professional fees (88:12)	-	-	-	-
Bank and credit card charges	9,401	-	9,401	4,804
Irrecoverable Value Added Tax	77,097	-	77,097	6,804
Other expenses	19,628	-	19,628	35,008
Depreciation	39,675	-	39,675	32,935
	<u>523,613</u>	<u>28,468</u>	<u>552,081</u>	<u>437,665</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8. STAFF COSTS

	2021	2020
	No	No
The average monthly number of persons employed by the charitable company (excluding Trustees and directors) during the year was as follows:		
Office and administration	<u>3</u>	<u>3</u>
Staff costs for the above persons:		
Wages and salaries	116,347	120,267
Social security costs	12,403	9,948
Pension costs	<u>4,343</u>	<u>4,243</u>
TOTAL PAYROLL COSTS	<u>133,093</u>	<u>134,458</u>
Casual staff costs	53,193	33,801
Recruitment expenses	-	885
Training Fees	<u>-</u>	<u>1,838</u>
TOTAL EMPLOYMENT COSTS	<u>186,286</u>	<u>170,982</u>

Some of the comparative figures have been restated to more accurately analyse the staff costs involved. The overall total of comparative costs has not changed.

During the current and previous year, no employee received total emoluments in excess of £60,000.

The Trustees do not believe that there were any members of staff that meet the definition of key management personnel during the current or previous year.

The Trustees and directors received no remuneration for their services to the charitable company during the current or previous year. During the year, six (2020: four) Trustees were reimbursed for trustee and committee meeting expenses incurred on behalf of the charitable company totalling £2,304 (2020: £1,315).

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

9. RELATED PARTY TRANSACTIONS

Other than the reimbursement of expenses to Trustees as disclosed in note 8, no related party transactions took place during the year (2020: none).

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE ASSETS

	Long- leasehold Buildings and improvements £	Computers & office equipment £	Total £
Cost:			
1 January 2021	1,637,313	108,393	1,745,706
Additions	<u>-</u>	<u>37,697</u>	<u>37,697</u>
31 December 2021	1,637,313	146,090	1,783,403
Depreciation:			
1 January 2021	485,341	107,664	593,005
Charge for year	<u>32,914</u>	<u>6,761</u>	<u>39,675</u>
31 December 2021	518,255	114,425	632,680
Net book value:			
31 December 2021	<u>1,119,058</u>	<u>31,665</u>	<u>1,150,723</u>
<i>31 December 2020</i>	<u>1,151,972</u>	<u>729</u>	<u>1,152,701</u>

Parts of the charity's long leasehold buildings are used, when surplus to the charity's requirements, to generate rental income.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

11. INVESTMENTS

	2021	2020
	£	£
Investment listed on a recognised stock exchange at market value:		
1 January 2021	2,030,308	1,782,455
Additions at cost	309,318	2,655,943
Disposal proceeds	(576,830)	(2,489,540)
Revaluation gain/(losses)	200,062	90,450
31 December 2021	<u>1,962,858</u>	<u>2,030,308</u>

At the balance sheet date, the market value of the portfolio comprised:

UK investments	1,962,858	2,030,308
Overseas investments	<u>-</u>	<u>-</u>
	<u>1,962,858</u>	<u>2,030,308</u>
Fixed income securities	-	-
Equities	<u>1,962,858</u>	<u>2,030,308</u>
	<u>1,962,858</u>	<u>2,030,308</u>

At the balance sheet date, the historical cost of the investments was £1,616,731 (2020: £1,805,411).

12. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	56,868	20,764
Other debtors	36,442	38,249
Prepayments and accrued income	<u>115,113</u>	<u>95,256</u>
	<u>208,423</u>	<u>154,269</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

13. CREDITORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade creditors	33,480	34,053
Other creditors	6,904	21,911
Accruals and deferred income	<u>78,479</u>	<u>142,243</u>
	<u>118,863</u>	<u>198,207</u>
Deferred income:		
Deferred income brought forward	54,292	18,781
Amounts released to income	(54,292)	(18,781)
Amounts received in advance	<u>11,905</u>	<u>54,292</u>
Deferred income carried forward	<u>11,905</u>	<u>54,292</u>
Deferred income carried forward comprises:		
Annual Conference and other meetings income received in advance	<u>11,905</u>	<u>54,292</u>

14. FINANCIAL INSTRUMENTS

	2021	2020
	£	£
Carrying amount of financial assets:		
Equity instruments measured at fair value	<u>1,962,858</u>	<u>2,030,308</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

15. THE FUNDS OF THE CHARITY

	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
Restricted income funds:					
Scholarship Fund	65,169	1,824	(3)	6,549	73,539
Foundation Fund	<u>510,860</u>	<u>24,995</u>	<u>(50,767)</u>	<u>45,016</u>	<u>530,104</u>
	576,029	26,819	(50,770)	51,565	603,643
Unrestricted income funds					
General Fund	<u>2,776,026</u>	<u>1,151,247</u>	<u>(1,298,988)</u>	<u>149,310</u>	<u>2,777,595</u>
	<u><u>3,352,055</u></u>	<u><u>1,178,066</u></u>	<u><u>(1,349,758)</u></u>	<u><u>(200,875)</u></u>	<u><u>3,381,238</u></u>
	1 January 2020 £	Income £	Expenditure £	Gains on investments £	31 December 2020 £
<i>Restricted income funds:</i>					
<i>Scholarship Fund</i>	61,129	1,236	(398)	3,202	65,169
<i>Foundation Fund</i>	<u>433,569</u>	<u>36,094</u>	<u>(17,237)</u>	<u>58,434</u>	<u>510,860</u>
	494,698	37,330	(17,635)	61,636	576,029
<i>Unrestricted income funds</i>					
<i>General Fund</i>	<u>2,922,199</u>	<u>715,710</u>	<u>(881,697)</u>	<u>19,814</u>	<u>2,776,026</u>
	<u><u>3,416,897</u></u>	<u><u>753,040</u></u>	<u><u>(899,332)</u></u>	<u><u>81,450</u></u>	<u><u>3,352,055</u></u>

The Scholarship Fund is used to account for the Society's prizes and awards, which are normally given annually. The regulations governing each of the prizes and awards are published on the Society's website and elsewhere, together with the names of the judging panel, and the criteria that are used when making an award. The Scholarship and Awards Committee has overall responsibility for deciding whether an award should be made, and the Treasurer of the Society administers the finances of the fund. Transfers are made periodically from the General Fund to cover the shortfall in awards given compared to sponsorship received.

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

16. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
NET (EXPENSE)/INCOME FOR THE REPORTING PERIOD	29,183	(64,842)
Adjustments for:		
Depreciation charges	39,675	32,934
Gains on investments	(200,062)	(81,450)
Dividends, interest and rents from investments	(67,313)	(44,800)
Decrease/(increase) in debtors	(54,154)	50,157
Increase/(decrease) in creditors	<u>(79,344)</u>	<u>82,587</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(332,015)</u>	<u>(25,414)</u>

17. ALLOCATION OF NET ASSETS BETWEEN FUNDS

2021

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted	-	603,643	-	603,643
Unrestricted	<u>1,150,723</u>	<u>1,359,215</u>	<u>267,567</u>	<u>2,777,595</u>
NET FUNDS	<u>1,150,723</u>	<u>1,962,858</u>	<u>267,657</u>	<u>3,381,238</u>

2020

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted	-	576,029	-	576,029
Unrestricted	<u>1,152,701</u>	<u>1,454,279</u>	<u>169,046</u>	<u>2,776,026</u>
NET FUNDS	<u>1,152,701</u>	<u>2,030,308</u>	<u>169,046</u>	<u>3,352,055</u>

THE BRITISH ORTHODONTIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

18. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 January 2021 £	Cashflows £	At 31 December 2021 £
Cash at bank and in hand	<u>212,984</u>	<u>(34,887)</u>	<u>178,097</u>
NET FUNDS	<u>212,984</u>	<u>(34,887)</u>	<u>178,097</u>

19. COMPARATIVE 2020 STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i> £	<i>Restricted Funds</i> £	<i>Total 2020</i> £
<i>Income from:</i>			
<i>Donations and legacies</i>	-	31,281	31,281
<i>Charitable activities</i>			
- <i>Dissemination of information</i>	676,959	-	676,959
<i>Investments</i>	<u>38,751</u>	<u>6,049</u>	<u>44,800</u>
<i>Total</i>	<u>715,710</u>	<u>37,330</u>	<u>753,040</u>
<i>Expenditure on:</i>			
<i>Raising funds:</i>			
- <i>Investment management costs</i>	(5,382)	(1,706)	(7,088)
<i>Charitable activities:</i>			
- <i>Dissemination of information</i>	<u>(876,315)</u>	<u>(15,929)</u>	<u>(892,244)</u>
<i>Total</i>	<u>(881,697)</u>	<u>(17,635)</u>	<u>(899,332)</u>
<i>Net gains on investments</i>	<u>19,814</u>	<u>61,636</u>	<u>81,450</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS	(146,173)	81,331	(64,842)
RECONCILIATION OF FUNDS			
<i>Fund balance brought forward at 1 January 2020</i>	<u>2,922,199</u>	<u>494,698</u>	<u>3,416,897</u>
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2020	<u>2,776,026</u>	<u>576,029</u>	<u>3,352,055</u>

THE BRITISH ORTHODONTIC SOCIETY

England & Wales - Charity number 1073464

Accounts

Company Number: 03695486
Charity Number: 1073464

THE BRITISH ORTHODONTIC SOCIETY

ANNUAL REPORT

31 DECEMBER 2020

RSM UK Tax and Accounting Limited
Third Floor, One London Square,
Cross Lanes, Guildford,
Surrey GU1 1UN

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT for the year ended 31 December 2020

The Trustees present their report and the financial statements of The British Orthodontic Society ("the BOS" or "the Society") for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The charitable objectives for which the charitable company was established are:

- to promote the study and practice of orthodontics;
- to maintain and improve professional standards in orthodontics; and
- to encourage research and education in orthodontics.

Charitable Activities

In pursuance of its overall charitable objectives, the charitable company's principal activity is the dissemination of information as it relates to orthodontics. This is principally achieved in the following key ways:

External Relations, Clinical Governance and Clinical Practice

- Providing a source of reliable up-to-date information on orthodontics and orthodontic practice for patients, the public, health authorities and dental professionals through publications, information leaflets, the Society's website, the media, and in response to personal enquiries.
- Maintaining and promoting the highest standards of patient care and sharing information about orthodontics with patients and parents, political bodies, and professional organisations.
- Providing active guidance and advice on orthodontics to individual members of the public when requested.

Professional Development and Education

- Providing continuing professional education for orthodontists through the British Orthodontic Conference and through meetings of the individual Groups of the Society.
- Developing electronic learning opportunities for the various stages of orthodontic education, for undergraduates, and for postgraduates at three levels - Dentists with Enhanced Skills, Specialist Registrars (StRs) and Post-CCST trainees.
- Developing electronic Continuing Professional Development (CPD) for the BOS members. In an increasingly demanding working life, electronic learning opportunities will enhance the educational capacity of busy orthodontic teachers and allow busy clinicians to conveniently update and advance their knowledge.

Research

- Advancing orthodontic knowledge by funding orthodontic research for the improvement of patient care through the BOS Foundation, the Awards programmes and publishing the Journal of Orthodontics.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Indicators, Milestones and Benchmarks

In assessing the success of the charitable company in fulfilling its objectives, the Trustees monitor a range of measures of performance that includes the following:

External Relations, Clinical Governance and Clinical Practice

- The number of patient information leaflets produced by the Society and the numbers sold.
- The number of revisions to patient information leaflets and additions to the range.
- The number of advice sheets and clinical effectiveness bulletins produced by the Society.
- The number of revisions to advice sheets and clinical effectiveness bulletins and additions to the range.
- The number of new publications and similar initiatives endorsed by the Society.
- The level of distribution of the Society's newsletter.
- Feedback from readers on the quality and content of publications.
- The use being made of the Society's website, and feedback from the BOS members and the general public.
- The number of audit projects in which the Society has participated that are completed and published.
- The number of enquiries for the Society's views on topical issues, and the speed of response.
- The number of Society endorsed articles appearing in the dental press.
- Posts on the Society's social media sites (Facebook, Twitter, and LinkedIn).

Professional Development and Education

- The level of participation in Society meetings, particularly the main annual British Orthodontic Conference in terms of numbers attending and numbers of speakers and sessions.
- Feedback from participants on the quality and content of meetings, particularly in terms of their value for continuing professional education requirements.

Research

- The level of interest shown in research grants, project awards, and prizes.
- The numbers of grants, awards, and prizes given.
- The number of issues of the Journal and the average number of articles per issue.
- The level of distribution of the Journal.

Public Benefit

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

Benefits & Beneficiaries

In accordance with its charitable objectives, the Society strives to promote the study and practice of orthodontics, to maintain and improve professional standards in orthodontics, and to encourage research and education in orthodontics. In doing so, the BOS seeks to improve the quality of medical care for the benefit of patients. The charitable company's ultimate beneficiaries are therefore patients, and benefits to patients are provided through the advancement of knowledge, practice, and standards in the specialty.

THE BRITISH ORTHODONTIC SOCIETY**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

Trustees' Assessment of Public Benefit

In relation to the assessment of public benefit, the Trustees have resolved to focus on the following areas:

- To improve public awareness and education through the BOS website. The BOS website is continually undergoing enhancement to make public access simpler and more navigable. Success of these initiatives will be monitored through visits to the website, pages opened, and feedback received from visitors.
- To explore ways of enhancing public feedback through the website, practices, and other communication methods.
- To continue to develop patient information leaflets and to monitor the sales of these leaflets as an indicator of direct service to the public by the BOS.
- To enhance patients' understanding of orthodontics by educational activities aimed at General Dental Practitioners and Regional Commissioning Teams.

Grant Making Policy

The Society offers a range of prizes, awards, and grants, which are the overall responsibility of the Research Directorate.

The allocation of funds for prizes and awards is mediated through the Scholarship and Grants Committee. Commercial companies sponsor some awards, and some are funded directly by the Society. Funding is also allocated for research projects through the British Orthodontic Society Foundation (BOSF), which funds research projects following open calls to the membership for grant submissions. These submissions are assessed by a BOSF committee within the Research Directorate, following peer review and advice from a small subgroup of senior researchers.

Individual prizes and awards are governed by regulations approved by the Board of Trustees, and details of these regulations can be obtained upon application to the Society's offices and the BOS Website. There are now 16 awards and prizes made available each year by the Society. The awards and prizes are based on a range of issues from presentation of clinical cases to essays to small research projects. The actual awards or prizes vary from certificates or medals with no monetary value to grants made between £400 and £2,400. Awards and prizes are advertised in the Society newsletter, by direct mailing to members and through the website. Over half the awards and prizes are aimed at the training grades in orthodontics.

The BOSF supports small to medium sized research projects. Every year donation and gift aid income is received by BOSF from members of the Society. Funds are allocated on a yearly basis for grants, which are invited from the research sector of the orthodontic community. The grant applications are screened to comply with BOSF regulations and are then sent to a panel of research academics for assessment. The Chairman of the BOSF Panel of Assessors then informs the Head of BOSF management committee of the grants, ranked in order of suitability of subject matter, ability to be completed and value for money being requested.

The BOS also supports audit projects throughout the year in practical terms - for instance by distributing surveys. Many of these audit projects (and others undertaken by the BOS members within a hospital environment) are published in an audit newsletter each year.

Volunteers

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

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TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Relationships with Related Parties and Representation on Other Bodies

The Society does not currently pursue its charitable objectives through relationships with any related parties or by representation on other bodies.

ACHIEVEMENTS AND PERFORMANCE

External Relations, Clinical Governance and Clinical Practice

The Clinical Governance Directorate (CGD) comprises the Ethics Committee, the Publications Committee, and the Audit Committee of the British Orthodontic Society. 2020 was another busy year for all three committees.

Surveys and Questionnaires - All applications are now reviewed by the CGD using the BOS survey guidance documents. These guidance documents are available from the BOS website.

Chair Joe Noar

Group Leads (Ethics - Alison Murray, Audit - Jadbinder Seehra, Publications - Anjali Patel and Adverse Incidents – Robert Smyth)

Committees represented

- PWCHIWG - Profession-wide complaint handling initiative meetings (Nick Hemmings is the BOS representative)
- PRSB - Professional Record Standards Body (Gavin Fenton is the BOS representative)
- RCS Clinical Standards Committee (Andrew Flett is the BOS representative)

General activities addressed

- Electronic PILs - The development of electronic patient information leaflets
- Patient Panel - The formation of structured Patient and Public Involvement groups to review BOS publications
- Orthodontic Patient Satisfaction Questionnaire - Implementing a questionnaire suitable for both hospital and specialist practice use nationally for BOS members
- 'Was not brought' toolkit - The development of the DNA/PFA guidance form appropriate for orthodontics
- The reporting and logging of Adverse Incidents - In 2020 there were two incidents reported to the Society through our confidential reporting system

Ethics and standards items

Reporting of continuing issues affecting the Society or its members in relation to ethical or standards issues.

Audit items

BOS Clinical Effectiveness Bulletin - Articles published in 2020 CEB Spring and Autumn editions

- 1) An Audit of diet and oral healthcare advice given to orthognathic patients. N Ahmadi-Lari, K House and D Kissun
- 2) Onychophagia in Orthodontic Patients: An Audit. G Fenton and P Germain
- 3) A two-cycle audit of retention compliance and retainer replacement at the Cumberland Infirmary. G Fenton, S Germain, and P Germain

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- 4) Palatally ectopic maxillary canines: a local audit of the prognosis and length of orthodontic alignment. J Shelswell, C Barker, A Sinadinos and N Horisk
 - 5) Standards and legibility of orthodontic case notes at Charles Clifford Dental Hospital: a local re-audit. M Makwana, A Atwal and F Luther
 - 6) A multi-centre audit of patient satisfaction with orthodontic treatment across North-West England. A Rezvani, M Kahale and J Dancer
 - 7) A Retrospective Audit on patient waiting times for Orthognathic Surgery at Wexham Park Hospital. GK Hans and D Slattery
 - 8) An audit of referrals to the University Dental Hospital of Manchester for the management of maxillary canine ectopia. A Rezvani and S Watkinson
 - 9) Documentation of consent within the Orthodontic Department. C Whyte and P Sharma
 - 10) A Local Audit of Unscheduled Orthodontic Appointments at Northampton General Hospital Orthodontic Department. I Toibin, L Kneafsey and S Meadows
 - 11) A local two-cycle audit assessing the duration of routine and multi-disciplinary orthodontic treatment provided in the Dental & Maxillofacial Department at a University Teaching Hospital. S Simon, C Donaldson, and J Gwilliam
 - 12) An Audit of the standard of orthodontic referrals to the orthodontic departments at East Lancashire Trust Hospitals. A Ali and S Ward
 - 13) A local retrospective audit: Post-orthodontic retention – improving communication. T Patel, C Bradley, S Hosni, and J Harrison
 - 14) An audit comparing PAR scores on conventional study models versus digital models. E Dunbar and C Dunbar
 - 15) Patient satisfaction Questionnaire: eight years and counting. L Hardwick, S Ahmad, L Winchester, S Radia and A Cash
 - 16) An audit to assess Temporary Anchorage Device (TAD) success rate amongst Orthodontic specialty registrars in Manchester Foundation Trust. N Prado and S Caldwell
 - 17) Orthodontic review of surgically exposed un-erupted teeth: a local audit. J White, V Elton, and C Miller
 - 18) A multicentre audit to assess to the prevalence of white spot lesions prior to and following orthodontic treatment with fixed appliances at Prince Charles Hospital and Cardiff Dental Hospital. E Crawford, L Hua, and P Stephenson
 - 19) Foreign Bodies in Orthodontics: An Audit. N Amin, F Motamedi-Azari, K Parker, and F Ryan
 - 20) Do orthodontic patients see their GDP? A two-cycle local audit. O Hameed, R M Stephens, and S Patel
 - 21) Basic periodontal examination (BPE) in new orthodontic patients: a 2-cycle audit. H Quach, S Quach, and A Ray-Chaudhuri
 - 22) Improving Clinical Efficiency in Orthodontic Clinics – A Quality Improvement Project. R Toner, E Byrne, and B-Jean Rainey
 - 23) An audit of record keeping compliance with first permanent molar extraction guidelines in a dental hospital. H Bolooki, J Johnson and F Ahmed
 - 24) Service evaluation of orthognathic treatment at Bristol Dental Hospital/ Bristol Royal Infirmary. R Litt and T Jones
 - 25) Getting It Right First Time (GIRFT): Source of referrals and their outcomes- are there unnecessary referrals to secondary care? N R Siddiqui, T Chiwasuchin and S J Hodges
 - 26) A local audit investigating orthodontic referrals to the School of Hygiene and Therapy (SOHT). Farnaz M Azari, N Amin, and M Cedro
 - 27) A prospective audit of compliance with Personal Protective Equipment (PPE) in the Eastman Dental Hospital. P Sinnott, N Siddiqui, R Bharmal and MS Khan
 - 28) Patient Satisfaction with Orthodontic Treatment in the Eastman Dental Hospital. P Sinnott, N Siddiqui and F Ryan

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TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020

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- 29) An Audit of knowledge regarding the Safeguarding of children and young adults within the Orthodontics and Maxillofacial team. V Cave, C Hutchison, and V Sood
 - 30) Improved record-keeping of dental trauma experience at new orthodontic consultant clinics. J Haworth and N Atack
 - 31) Service evaluation of the standards of care provided to patients undergoing orthognathic surgery at Pinderfields hospital. H Antov, C Barker and J Gray
 - 32) Retrospective local audit to assess the quality of clinical photographs taken for orthodontic records and the accuracy of intraoral scans. M Lyons-Coleman and P Scott
 - 33) Re- Audit of Pre-Orthodontic Assessment Radiographs at Dublin North East, Orthodontic Unit. A Wall, D Bowe, and P McSherry
 - 34) Service evaluation: Effect of oral surgery sedation choice on orthodontic patient waiting time in the University Dental Hospital of Manchester. A Ali, H Ali, and M Badr
 - 35) Improving the Orthodontic Consent Process – Implementing Change. J Maclean, A Gardner, P Benington and E White
 - 36) Adherence to evidence-based guidelines on the use of cone beam computed tomography (CBCT) in the dental department of a UK children's hospital; a two-cycle audit. D Coffey
 - 37) Patient Satisfaction Levels in Orthodontic Hospital Departments within the Mersey Region and North Wales: Completing the Audit Cycle. M Shaath, J Kearney (ST) and B Lewis
 - 38) Ectopic canines: evaluation of the orthodontic referral requests versus the surgical treatments delivered. M Aljefri, H Al-Nakishbandi and S Dominguez-Gonzalez
 - 39) Paediatric Safeguarding. Do we know enough? L Rennie, L Hardwick, P Lambert, and L Winchester
 - 40) Regional audit of the incidence and severity of demineralised white spot lesions in orthodontic patients. J Rae, K Edwards, M Cazaly, S Germain, and P Germain

CEB Editorial team

Harmeet Dhaliwal appointed new CEB Editor

New northern CEB sub-editor appointed – Tarun Mittal replacing Harmeet Dhaliwal

New South-West CEB sub-editor appointed – Timothy Jones replacing Christian Day

New South-East CEB sub-editor appointed – Suhaym Mubeen replacing Padhraig Fleming

Audit project funding

Further application rounds during 2020 were postponed due to on-going COVID-19 pandemic

National audits

- National Audit of Orthognathic Patient Satisfaction in Wales with Long Term Follow Up as a Quality Improvement Project (Jennifer Galloway) (On-going)
- All I want for Christmas is my two front teeth: An audit to assess the referral and management of unerupted maxillary incisors (Sheena Kotecha) (On-going)

Surveys distributed to BOS membership during 2020

- The use of orthodontic Apps and social media by Specialist orthodontists (Dharshini Prithiviraj)
- TGG British Orthodontic Conference Survey (BOS Training Grades Group)
- Labial frenectomy: Current evidence and clinical practice of orthodontists in the UK (John Ahn)
- Use of Temporary Anchorage Devices (TADs) in the UK for anterior open bite (AOB) correction (Dr Omar Alshaibi)
- A study to establish the views of readers of the Journal of Orthodontics (Rosalind Jennings)
- Orthodontic Clinical decision-making trial (Payal Sharma)
- Orthodontic clinicians' attitudes and knowledge of dentogingival aesthetics: an online survey (Eiman Ajrash)

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TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Publication items

All PILS are now available in the new format (2018) and can be downloaded

Patient information leaflets signed off

- Aligners
- Elastics
- Radiographs

Advice sheets for development - in progress

- Trauma and orthodontics
- Guidelines for the management of inhaled or ingested foreign bodies - Kate Parker

Patient communication

Chris Baker and Neil Hillyard were planning to film a patient before his braces were fitted and also after his bond up. This has been postponed due to COVID-19.

The Keep Stoke Smiling Team have a great Instagram profile and would be happy to work with the Society to help with patient communication. They helped produce the BOS Post COVID Patient Video.

Aslam Alkadhimi also produced excellent PILS on PPE and what to expect.

The BOS Orthodontic app

As producing a BOS specific app is so expensive (an app costs about £40,000 to produce and maintain), it was decided to continue with You Tube videos at the moment. However, an app has been used for the British Orthodontic Conference (BOC) for several years. This will be continued. This has proved a very popular introduction for conference purposes and consideration may be given to developing the BOC app into an all-encompassing BOS app.

Professional Development and Education

The Society holds one main scientific meeting each year for the continuing education of its members and other orthodontic providers - the British Orthodontic Conference (BOC) unfortunately cancelled in 2020 due to the pandemic.

Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
TGG MOrth Study Day	9 January 2020	Hamilton House, London	71	6
Practitioner Group Study Day	25 January 2020	Stratford Manor, Stratford-on-Avon	63	6
Joint BOS, BSPD, RCS Eng -Paediatric Orthodontic meeting	31 January 2020	London	140	9
Advanced Critical Appraisal Workshop	31 January - 1 February 2020	BOS HQ, London	23	1
Orthodontics: A Rough Guide	3 February 2020	BOS HQ, London	16	5

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TRUSTEES' ANNUAL REPORT (Continued)
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Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
OSG Spring Meeting	29 February 2020	Royal College of Physicians, London	49	8
Pearls, Pitfalls and Professional Development – day 4	5 March 2020	BOS HQ, London	19	3
COG Symposium	5 - 6 March 2020	Bristol Watershed, Bristol	108	10
'Talking Heads' – training in a post Covid era For Trainers	5 August 2020	Online	87	5
'Talking Heads' – training in a post Covid era For Trainees	12 August 2020	Online	97	5
Disobedient canines – bringing them into line	29 September 2020	Online via ProDental	246	2
Enhancing patient communication	22 October 2020	Online	52	1
SHO Study Day	22 October 2020	Online	77	8
Virtual Critical Appraisal – Orthodontic Trainees Workshop	11 December 2020	Online	30	1

The Society is the main provider for orthodontic CPD in the United Kingdom. For continued GDC registration, compliance with GDC set verifiable CPD levels is a statutory requirement for dentists, orthodontists and Professions Complementary to Dentistry (Dental Nurses, Hygienists, Therapists and Technicians). From 2018, the statutory requirement for verifiable CPD increased from 15 hours to 20 hours increasing the importance of the BOS role as a CPD provider. The GDC requirements for enhanced CPD also changed in 2018. The BOS education committee produced a quality assurance document in response to this and now ensure that all BOS run CPD meets the new requirements and that certification links to the GDC development outcomes. The Education committee review the feedback from all the courses they organize and ensure that the findings are relayed to the speakers. At the committee meeting following any course the feedback and reflection are discussed and decisions made on whether to repeat a course and whether changes are required.

Through its 1 and 2-day courses, the committee tries as far as possible to cater for the interests of the whole Orthodontic team. The BOS runs dedicated sessions within the main BOC program for orthodontic nurses and orthodontic therapists as well as arranging courses and online learning for them through the VLE. Each constituent Group of the society also runs its own meetings for educational purposes, details of which are contained in the table above.

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TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

The Pandemic has inevitably had an effect on our planned educational course program for 2020- 2021. We have had to cancel all face-to-face meetings but have been able to convert several existing courses to an online format. We have also taken the opportunity to develop courses to assist members with managing life in the Covid era. Notably the Talking heads webinars for educational supervisors and trainees and the webinars by psychotherapist Anthony Asquith on Communication and Personality profiling. Anthony Asquith Dip Hyp Psych (UK) is a Hypnotherapist and Personality Profiler and has been a provider of CPD courses to dental professionals since 2003. He is a solution-focused psychotherapist and, although his range of work experience is broad, tends to specialise in working with people who are highly anxious or phobic.

During the early stages of the Pandemic, we felt that many BOS members and their families might be experiencing unprecedented feelings of uncertainty and heightened levels of anxiety. We commissioned Anthony to give direction on how to manage minds and to give hints and tips at managing the stresses encountered. He produced a video for members entitled 'Managing your mind during Covid 19'. This was placed on the BOS website with access for all.

The BOS continues to fund a Moodle based Virtual Learning Environment, administered by the Royal College of Surgeons Edinburgh. This provides a variety of CPD activities. For Orthodontic trainees there are two programmes, one designed for students on the MOrth programme and the other for Post CCSTs. The NOP has had a new module on ectopic canines added this year, but further changes will await the findings of the Curriculum review.

The discussion board which was set up by members of the education committee on the post CCST VLE has been suspended for the time being. This will be reviewed over the next few months and will be reinstated if demand is there. The Critical appraisal section of the VLE post CCST remains popular and will continue.

There is an opportunity to test medico legal knowledge through the situational judgment scenarios and new scenarios were added to these in 2020. There were also new teaching packages for Dental Care Professionals added to the VLE in 2020. These were:

- Assessing the Orthodontic patient
- Cephalometry which links to the Digitutor cephalometric point tutor
- Management of Orthodontic emergencies
- Orthodontic brackets and bracket prescriptions

All BOS members have free access to ProDental CPD which provides the mandatory CPD topics as specified by the GDC. We have also worked with ProDental to produce a teaching webinar for GDPs entitled 'Disobedient Canines- bringing them into line'. It is intended that our Rough Guide to Orthodontics course for General Dental Practitioners will be delivered through ProDental as a series of webinars in April/May 2021.

Research

The Directorate of Research is one of six directorates established in 2012 to cover the range of activities within the British Orthodontic Society. The directorate currently consists of the following individuals:

- Director: Professor Susan Cunningham (2020-2022)
- BOSF Lead: Dr Nicky Mandall (2017-2021): Dr Mandall is currently undertaking an additional year in this role; a decision we made to avoid the Director and BOSF lead changing at the same time
- Treasurer: Ms Maria McNally (2018-2021)
- Scholarships and Awards: Dr Stephen Chadwick (2018-2022, 2nd term)
- Editor Journal of Orthodontics: Professor Martyn Cobourne (2018-2022, 2nd term)
- Website coordinator: Dr Norah Flannigan (2017-2021)

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

The role of the Research Directorate is to lead, on behalf of the British Orthodontic Society (BOS), the support of high-quality orthodontic scholarship and research. The Society's research emphasis at the present time is that of evidence based orthodontic care and the health benefits of treatment.

The specific roles of the Research Directorate are to:

- Develop and implement the BOS research strategy, including initiatives at a national and/or international level to coordinate orthodontic research;
- Supervise and administer all research grants, fellowships, scholarships, prizes, and awards offered by the Society;
- Oversee the optimal use of the BOS financial research resources;
- Undertake initiatives which raise funds to support such grants and awards, primarily through the British Orthodontic Society Foundation; and
- To develop and seek collaborative funding from outside bodies, including the Royal Colleges.

The British Orthodontic Society Foundation (BOSF)

The BOSF aims to raise money, principally from Society members, to support the highest standards of research and teaching in orthodontics.

Continued good quality research remains a strong focus for the Society and current projects funded through the BOSF are:

1. Padhraig Fleming et al. (£14,275): An explorative, qualitative evaluation of decisions relating to the extraction of permanent teeth by primary care orthodontists in the UK. (Awarded 2019)
2. Peter Mossey et al. (£99,082): Fixed versus conventional removable twin block for overjet reduction in children - a randomised clinical trial to investigate the burden of care. (Awarded 2019)
3. Andrew DiBiase et al (£47,673): Does orthodontic treatment have an effect on peer relationships, behaviours and bullying in school children? (Awarded 2019)
4. Jayne Harrison et al. (£49,011) A randomised, controlled trial to assess the effect of different modes of fluoride delivery on enamel demineralisation, during orthodontic treatment with fixed appliances. (Awarded 2019)
5. Jad Seehra et al. (£53,983) Management of Impacted permanent maxillary central incisors (Awarded 2018)
6. Philip Benson et al. (£24,832) Development of an orthodontic appliance impact questionnaire (Awarded 2016)
7. Nicky Mandall et al. (£25,810) The effectiveness of Bone Anchored Maxillary Protraction (BAMP) compared with an untreated control: A multi-centre randomized controlled trial. (Awarded 2015)

We had a BOSF grant call in late 2020 and hope to allocate funds to the successful projects in early 2021. We are also currently exploring options for allowing more ad hoc applications for research grants instead of just once a year grant calls. We believe this will be better for applicants and may encourage more high-quality applications.

Other Society funded research

The Society also funds research from the main Society funds, with one project currently funded through that route:

1. Peter Day et al. (£75,000) The impact of premature extraction of primary teeth on orthodontic treatment need in a longitudinal birth cohort (Awarded 2018)

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TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Additionally, the Society jointly funds Fellowships with the Royal College of Surgeons of England. These Fellowships aim to encourage young researchers who wish to undertake research careers and usually funds research at PhD level. There were two Fellowships funded through that route in 2020:

2. Hanieh Javidi (£243,113) Does Orthodontics improve Oral Health-related Quality of Life? (Awarded 2017)
3. Aliko Tsihlaki (£36,460) Core outcomes set development reflecting patient values for orthodontic treatment (Awarded 2016 and completed during 2020)

2020 was a difficult year for research internationally. Most of the research funded by the Society is clinical and, due to the Covid pandemic, all non-Covid related research was placed on hold. This means there were limited claims for research funds during this time, but we are hopeful that 2021 will allow existing research to recommence and new projects to start.

The Scholarships and Awards Committee will continue to monitor the prizes available through the BOS and ensure that the appropriate regulations are in place.

The Society will continue to fund research and the active drive to attract high quality applications for funding continues. The Research Directorate will continue to monitor this carefully during the forthcoming year. The mentoring team set up for BOSF funded projects will work with researchers to ensure that high quality research is completed in the agreed period.

Scholarship and Awards (S&A)

Stephen Chadwick is responsible for Scholarship and Awards (S&A), which aims to:

- Encourage the pursuit of excellence in research and clinical care through our prizes.

Covid has had a profound effect on all our prizes, not least because, sadly, it was not possible to run the British Orthodontic Conference (BOC) in 2020. In terms of our clinical prizes (MOrth cases prize, Practitioner prize and Maurice Berman award) we have amended the regulations of the exam to allow the use of digital records. Plaster models will still be accepted but due to Covid these are unlikely to be displayed at BOC in the way we have enjoyed pre Covid. Therefore, high quality digital records will be accepted which may be photos of the models, scans of the models or the patient directly and clinical photos. We will need to consider Covid in the way these records are made viewable to delegates. Ideally a no touch technique where records scroll.

Louise Minchin is happy to continue as our celebrity judge for the ATO prize and together with Tim Newton she will select the 2021 winning entry from the patients' account of their care following the initial part of the prize which is an assessment of the quality of the clinical records. Previous winners have taken part in the judging process together with representatives of the specialist group and the chair of Scholarship and Awards.

Poster prizes (Clinical effectiveness, Research, aspiring orthodontist poster prize)

Due to the space available at Manchester BOC 2021 the number of posters that can be physically produced and displayed is small. It has been suggested we might be limited to ten posters in each category. Previously, any selection of posters for display, and selection of winning posters, were separate processes. Madeleine Storey has responsibility for posters at BOC and kindly suggested we combined efforts this year in view of the very small number of posters on display. It will be possible to publish a significant number of posters that reach a minimum standard via the APP. A small group of the best posters will be displayed and from those winners chosen. Posters will be a digital event as well as being physically present at the meeting. The posters chosen for physical display should also be available via the App as our top ten.

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Harmeet K Dhaliwal has taken over from Jad Seehra

The editorial board of the Clinical Effectiveness Bulletin will select winners for 2021 and 2020. The editor may accompany these winners onto the stage during the ceremony. Similarly, the Distinguished Nurse, Technician Award and Student Technician awards may have 2020 and 2021 winners for the Manchester BOC ceremony.

The 2020 Chapman prize was awarded as a joint award - Pratik Sharma and Professor Padhraig Fleming will give a joint lecture at BOC 2021 and in addition we will have a 2021 Chapman prize winner present their lecture. We have had more than one Chapman prize lecture at previous orthodontic conferences.

Covid has affected the ability of winners of some of the travel scholarships to follow up on their plans. We plan to be very flexible with timescales as we do not want anybody to travel at a difficult time for Covid restrictions or for clinical service. We will continue to run these prizes and offer winners the chance to defer until such time that travel is possible and clinical or academic services which they planned to visit can accommodate their visit. The prize ceremony in Manchester BOC 2021 will include winners from two years, both of which will have been affected by Covid. We will try and run the prize ceremony in a way that allows each winner to enjoy the acknowledgement of conference but allows time for the British Orthodontic Society's Patron to be appointed on time.

Thank you to all of the sponsors of our awards, to the judges who give their time and expertise in the selection of our winners and to Ann Wright and the Society team who organize a suite of prizes covering aspiring orthodontists to established experts in orthodontic research, respecting our traditions but embracing future technology in a manner we should be proud to celebrate as a Society.

The following Achievement Awards were made during 2020:

BOS Life Membership for distinguished members of medicine and dentistry: Jayne Harrison

Honorary Patron's Cup: Julie Norris

BOS Special Service Award: Anshu Sood, Heather Nevard and Sean Masterson

BOS Recognition Award: Neil Morley

Chapman Prize – P Sharma and P Fleming

Geoffrey Fletcher – Nikhil Gogna

Houston Postgraduate Research Scholar – K Davies

Laurence Usiskin – Laura Ota

Research Protocol sponsored by JJ Thompson – Meeral Makwana

Supervisor – Philip Benson, Charles Clifford Hospital, Sheffield

Journal of Orthodontics (JOR)

Professor Martyn Cobourne (King's College, London) is the Editor-in-Chief of the Journal. Farhad Naini, Jayne Harrison, Tony Ireland and Robert Evans are the Associate Editors; Clinical Sub-Editors are Sophy Barber, Ashish Dhopaktar, Ben Lewis, Howard Moseley, Gavin Mack, and Fiona Ryan. Christo Hall, a part-time Editorial Assistant, assists in commissioning high quality content for JOR.

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Submissions

The Journal of Orthodontics published four print issues in 2020 with one additional supplement on Medical Problems in Orthodontics

There were 151 manuscript submissions, the majority originating from the UK (43)

	2017	2018	2019	2020
Number of submissions	90	59	151	261

India is the top-submitting country with 79 followed by the UK with 64 and Brazil with 29.

The most downloaded article was "Patient reported experience and outcomes of orthodontic treatment" by Andrew Shelton with 805 downloads.

Public Benefit

During 2020, the Trustees gathered the following evidence that demonstrates to their satisfaction that the Society continues to benefit the public through its activities targeted to achieve its charitable objectives:

- There were a significant number of emails and telephone calls to the BOS from members of the public during 2020, averaging at least 20 per week. Most of these were responded to within 24 hours.
- Contacts covered the following issues, amongst many others:
 - Private v NHS treatment, access difficulties, difficulties in obtaining treatment, issues with outcome of treatment, cost of private treatment;
 - Problems arising for patients from the procurement process; Criteria for acceptance for NHS orthodontic treatment; Waiting lists issues;
 - Finding an orthodontist and obtaining second opinions;
 - Retention, especially the regulations on payment for replacement retainers; Issues around practices closing and continuity of care; and
 - The Society has put considerable resources into continually upgrading the website in order that it is more user-friendly and provides a comprehensive range of information for both the public and members.

FINANCIAL REVIEW

Financial Results of Activities and Events

The Directorate financial structure has worked well over the last year. The Directors continue to oversee their individual budgets and can request additional funds through the Honorary Treasurer.

External Relations, Clinical Governance and Clinical Practice

The publications of the Clinical Governance Directorate are very popular and provide essential guidance for members of the Society and patients. The costs are in Central Services. This includes printing and distribution of material such as the CEB and PILs. This was done so that all printing costs could be covered centrally. Income from PILs was £51,174 (2019: £56,425, 2018: £58,024).

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The Clinical Practice Directorate has been active with NHSE along with the BDA in relation to the new orthodontic contracts. Due to the pandemic, no travel expenses were incurred. This is unusual and in future years, expenditure in this area is expected to be similar to previous years (2019: £11,918, 2018: £11,492).

Professional Development and Education

Due to the pandemic, the annual conference due to be held in Manchester had to be cancelled. Likewise, only a fraction of the normal courses were held before lockdown in early 2020. Difficult negotiations had to be had with the conference centre in Manchester to retrieve our deposit of around £180,000 but thanks to work by the trustees and Julie Norris, the BOC solicitor this was eventually recovered. This was one of the reasons legal fees were more than the budgeted amount in 2020.

Research

The Journal generated a direct income of £45,350 (2019: £89,840, 2018: £71,460). There were direct costs of £109,423 (2019: £42,680 (before reversals of prior year accruals of £50,000), 2018: £78,259) relating to the production and online access. BOS has now changed to a different publisher for the journal and has been very pleased with the service they have delivered so far.

In 2020, the BOSF donation income was £14,004, excluding Gift Aid (2019: £16,478, 2018: £19,478) with £4,813 of investment income added to the funds (2019: £7,884, 2018: £7,280). The BOSF granted funds of £15,892 (2019: £12,797, 2018: £31,286). This was much lower than expected due to several research funds being stalled or prevented from starting due to the pandemic. For example, one project which would have required the researchers to visit schools could not proceed. At the time of writing this report, the pandemic is still not over but early signs suggest many of the stalled projects are going to be able to restart.

No awards income was generated from sponsorship due to the pandemic (2019: £4,905, 2018: £4,475) and £1,236 (2019: £1,435, 2018: £1,381) was added from investment income. No awards and prizes were made due to the pandemic, but it is expected that in future years expenditure will be the same as in previous years (about £13,000).

Going concern

There remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic. In early 2020, the treasurer was concerned about the sharp fall in the value of the investments. Fortunately, these losses were recovered later in the year but has made the trustees aware of the need to revise the reserves policy (see below). The Trustees are now very confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Reserves Policy

The Trustees held the view that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below 50% of the annual subscription income which comes to £257,561 in 2020 (2019: 50% was £269,579). Due to the sharp fall in investments due to the Pandemic, it is felt that further sharp falls may occur in the future. They feel therefore to provide an adequate contingency fund, this figure needs to be increased to £500,000. This would enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for. This change in the reserves policy is in the process of being agreed and confirmed by the Trustees.

At the start of 2021, the Society had free reserves of £1,623,325 (1 January 2020: £1,744,849), which is approximately £1.4 million (1 January 2020: £1.5 million) more than the Trustees' requirements, and accordingly, the Trustees intended to utilise the funds in 2020 and outside previously agreed budgeted expenditure but due to the pandemic most of the planned expenditure did not occur. The plans for 2021 include:

1. £100,000 for a new BOSF award
2. Advance payments of ongoing BOSF projects on an annual basis rather than wait for invoicing later in the year.
3. £50,000 for updating the audio-visual facilities at BOS head office
4. £20,000 for on-going funding of previous BOSF funded projects
5. £20,000 to support additional audit and/or research projects
6. £50,000 for clinical audit project
7. £50,000 for members to fund activities leading to patient benefit in line with the society's charitable aims

In addition to unrestricted funds, at 31 December 2020, the charitable company also held restricted reserves totalling £576,029 (31 December 2019: £494,698, 31 December 2018: £446,810). This increase was due to planned expenditure being halted by the Covid 19 pandemic. The restricted funds (BOSF) were transferred to a separate investment account on 26 May 2020 to enable clearer accounting with regard to expenditure.

Investments Policy

The Trustees are empowered to invest the surplus funds of the Society as they see fit. In practice, the Trustees have appointed Quilter Cheviot as the Society's investment managers, to administer and advise on the Society's investment portfolio and all surplus funds are invested through them.

The investment managers are under instructions to grow the portfolio to a sufficient size to be in the position to provide scholarships and/or bursaries to postgraduate orthodontic students. There are no restrictions placed by the Trustees on the nature of investments to be held, but the investment managers are expected to balance the type of investments to achieve a medium risk profile. The Trustees discuss and decide annually on the level of investment once the free reserves of the Society are confirmed following the audit of the financial statements.

For the year ended 31 December 2020, the main investment account increased in value by 5.4% (2019: increased in value by 11%, 2018: decreased in value by 8%). The BOSF fund increased by 13.7% but was only separated from the main fund on 26 May 2020. The Geoffrey Fletcher fund increased by 6.8% over the calendar year. There was concern shortly after the beginning of the pandemic in early 2020 as the value of the Society's investments fell sharply, but they recovered well later in the year.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued) for the year ended 31 December 2020

Risk and Corporate Governance Matters

The Society places a high value on risk management. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risks register.

A complete risk assessment is undertaken on a yearly basis. This updates the previous year's risk assessment and adds to or amends any risk issues. If a new risk factor is identified during the yearly cycle, then the Trustees responsible for the appropriate area of risk management will investigate, make recommendations, and action an agreed strategy to mitigate that risk. The risk register is maintained by the Honorary Secretary.

The major risks to which the charity is currently exposed are financial (loss of funding resulting in being unable to support research and other similar activities of the Society), organisational (loss of support of Society volunteers), governance related (failure to identify that professional advice should be sought) and reputational (loss of engagement with the Society's audience being the public, members and associated outside bodies). These risks are reviewed at least every three months at suitable meetings of the Board of Trustees via a risk register.

In addition to the normal types of operational risks (the management of which is described above), in the early months of 2020, the global economic impact of the COVID-19 pandemic started to have a significant effect upon the operating environment of the charitable company and the risks to which it was exposed.

The charitable company responded to these events by cancelling all clinical meetings in line with government policy and cancellation of its main annual meeting due to be held on 17-19 September 2020 in Manchester - The British Orthodontic Conference. Office staff worked from home as much as possible and only attended the London office when absolutely necessary (for example when dealing with maintenance issues). Committee meetings were held virtually via the use of platforms such as Zoom and Microsoft Teams. Some of the charitable activities, particularly clinical meetings, have been compromised as a result of the pandemic but many have continued as before. Bookings for the meeting rooms at the London office by outside organisations have been cancelled and very few orders for the patient information leaflets have been received.

The Trustees believe that the charitable company is well placed to resume its more usual types of charitable activity as and when it once again becomes safe to do so.

PLANS FOR FUTURE PERIODS

Future Strategy

External Relations, Clinical Governance and Clinical Practice

The Society intends the continued development of:

- The BOS member's newsletter (BOSNews) to inform the BOS membership;
- The BOS website and associated social media feeds;
- The development of patient information videos; and
- The development and support of the Safebrace campaign along with the Oral Health Foundation.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020

The Society will continue to provide patient information leaflets. New titles will be developed, and the older versions will be updated as needed. All leaflets will now contain the new BOS branding. These leaflets are available for downloading, for members, from the website.

The Society will continue to develop a resource centre of material to aid NHS authorities and members of the Society in developing local services effectively under the new NHS arrangements.

Advice sheets for the specialty will continue to be developed and revised as necessary. Monitoring of the website and social media use will still be an important feedback.

Internal communications will continue to be improved, maximising electronic communication to reduce the BOS expenses on postage and stationery.

Professional Development and Education

The Education Committee has recently surveyed the Training Programme Directors of all the ST4 and 5 Orthodontic trainees in the UK and, in the light of the findings, it is intended to set up a National seminar programme to deliver teaching on the 3 elements of the ISFE, Clinical, Management and Critical Appraisal. The seminars will be delivered by Consultants from all the participating units and will be held monthly.

A virtual course for prospective and current educational and clinical supervisors is scheduled for April 2021. This is being delivered by Lisa Hatfield-Law of Excellence in Clinical Education.

Health Education England have now approved apprenticeship training for orthodontic therapists. Government funding will be available to support the training of future Orthodontic therapists. Many of the providers of the excellent Orthodontic therapy courses in the UK are anxious that training and assessment for orthodontic therapists is not compromised in any way by the change to an apprenticeship training. Representatives from the Orthodontic therapy training institutions, the Royal Colleges and the BOS all provided input into the standard setting for the training and the design and implementation of the End point assessment. The BOS has not had any further input into the process since the apprenticeship training model was approved.

The Committee has been keen to support our GDP Society members and developed a programme to provide on-going education in selected orthodontic topics. The first 4 days of the course have been well received by those attending. Unfortunately, the final day has had to be rescheduled twice due to the Pandemic. It is now hoped that the final day will be held in the Summer of 2021 and the planned Reflection and cases day be scheduled for November/December 2021.

Despite the ongoing uncertainty surrounding the procurement of orthodontics and the far-reaching consequences of Covid-19 in primary care it is to be hoped that in the future Dentists with a Special Interest in orthodontics will continue to support orthodontic specialists in primary care and consultants in secondary care to provide a comprehensive orthodontic service to the population.

THE BRITISH ORTHODONTIC SOCIETY**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

How manpower requirements and the pattern of service delivery will change with the Advancing Dental Care Review of NHS England and the development of the orthodontic team remains to be seen. An increasing number of therapists and dental care professionals with additional duties and expanded roles may lead to a further reduction in need for the training of Dentists with Special Interests.

The BOS was planning to hold the British Orthodontic Conference in Manchester in 2020 but this regrettably had to be cancelled due to the global Covid-19 pandemic and the subsequent restrictions brought in by the Government. The Conference has been provisionally booked in Manchester for September 2021, albeit in a different venue, subject to restrictions on large meetings being relaxed at the time. The constituent Group and Directorate arranged meetings attract varying numbers of delegates providing a varied content to the BOS educational portfolio.

Research

The Society, and the members of the Research Directorate will continue to explore ways of increasing donations to BOSF and attract high quality research proposals. There is little doubt that the increased sums of money offered by BOSF has increased the quality of applications and, during 2021, BOSF will consider the best ways to ensure that this situation is maintained.

The Scholarships and Awards Committee will continue to monitor the prizes available through the BOS and ensure that the appropriate regulations are in place.

The Society will continue to fund research through the BOSF and the active drive to attract high quality applications for funding continues. The Research Directorate will continue to monitor this carefully during the forthcoming year. The mentoring team set up for BOSF funded projects will work with researchers to ensure that high quality research is completed in the agreed period.

Public Benefit

In the future, the trustees intend to ensure that the Society continues to benefit the public by focusing on the following elements:

- Enhancement of the BOS website entry portal for the public;
- Offering feedback to the public on the website;
- Encouraging practices to offer patients feedback, anonymously, which will be fed back to BOS HO;
- Consider, where effective, to engage with lay input; and
- Facilitating audit and research into patient satisfaction with orthodontic treatment and their perceptions of the benefits received.

THE BRITISH ORTHODONTIC SOCIETY**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT**Status and History**

The British Orthodontic Society 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.

The BOS originally came into existence on 1 July 1994 by the unification of the five, existing national orthodontic societies. The founding societies were:

- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.
- The British Association of Orthodontists (BAO) established in 1965 to represent specialist orthodontic practitioners. The Community Orthodontists Section was founded in 1974 as the Association of Community Orthodontists, which then evolved into the Community Orthodontists Group and became affiliated to BAO in 1987 and changed its name in 1988.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

Since unification, all bodies have accepted the BOS as the main national representative of all orthodontists. The respect afforded to the Society greatly exceeds that given to the founding societies separately. The Department of Health has come to regard the Society as the appropriate body to consult on matters relating to orthodontic services and the standards of care for patients.

The BOS was initially an unincorporated charity, but the Society was incorporated on 14 January 1999, and the newly formed company became a registered charity on 22 January 1999.

The British Orthodontic Society is governed by the rules and regulations set down in its company Memorandum and Articles of Association, originally dated 14 January 1999 and as updated on 23 September 2002, 8 October 2006, 13 September 2009, 18 September 2010, 24 September 2011, and 22 September 2012.

Organisational Structure

The overall strategic direction of the charity is determined by the Board of Trustees and Directors, who are assisted and advised by the officers and elected members of the Society. All the members of the Board of Trustees continue to devote a significant amount of time on a purely voluntary basis to assist in the management of the charity. The Executive Committee of the Chairman, the Honorary Treasurer, and the Honorary Secretary provide day-to-day management and leadership.

Given its historic background, the Society comprises a number of specialist Groups. Certain members of the Board of Trustees and membership act as representatives of the various Groups. Groups are also represented on various of the BOS Committees. All Group members are members of the Society, and the constitutions of each Group and Committee formally recognise the constitution of the Society.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020

The Groups and Committees of the Society are represented within the Directorates which are as follows:

- Directorate of External Relations
- Directorate of Clinical Governance
- Directorate of Clinical Practice
- Directorate of Professional Development
- Directorate of Education
- Directorate of Research

The Groups and Committees of the Society within the Directorates are identified, as follows:

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics and Standards Committee
- Communications Committee
- Community Group (CG)
- Conference & Meetings Committee
- Consultant Orthodontists Group (COG)
- Executive Committee
- Education Committee
 - Archive and Museum Committee
- Finance Committee
- Nominations Committee Orthodontic Practice Committee
- Orthodontic Practice Committee
- Orthodontic Specialists Group (OSG)
- Practitioners Group (PG)
- Scholarship and Grants Committee
- Research
 - British Orthodontic Society Foundation (BOSF)
 - Editorial Board
- Training Grades Group (TGG)
- University Teachers Group (UTG)
- Group Chairs' Forum
- Other ad hoc working groups

Policy and procedural decisions are taken by the Board of Trustees and Directors. Other Groups and Committees provide a wider forum for consultation and communication. The day-to-day activities of the Society are undertaken through the Directorates, Groups and Committees. The Group Chair's Forum brings together the Group Chairmen and the Executive Committee formally at least twice a year to allow information to be exchanged, concerns raised, and advice offered.

The Board normally meets four times per year and most Groups and Committees meet at least 3 times per year.

The day-to-day administration of the Society is undertaken by Mrs Ann Wright, Society Administrator, who is assisted by the other staff of the BOS based at the Society's headquarters in London. The Trustees work closely with the Society Administrator and in doing so supervise and control the authority delegated to her. The Trustees do not believe that there are currently any members of staff that meet the definition of key management personnel.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**Method of Recruitment, Appointment, Election, Induction & Training of Trustees***Nominations and elections of Directorate Chairmen*

The Chairman of a BOS Directorate is a Trustee of the Society and a rigorous protocol is required for nomination, election, and appointment. The Chairman shall be appointed after open notices and elections.

The following protocol is required by the Trustees for all Groups:

- The Secretary to the Group will notify the membership of the Group of a vacancy for Chairman of the Group with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Group. Self-nomination is permissible if approved by the Group Committee and supported by two members. The nomination papers should be signed and dated by both nominators and the nominee and returned to the Group Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.
- If there is more than one candidate, the Chairman will be elected by a ballot of all Group members conducted by post or on the internet, as determined by the Group Committee. Candidates should be invited to submit a 100-word CV and photograph for circulation to the members in advance of the election. The Chairman will normally be appointed at the Annual General Meeting and will "shadow" the previous Chairman for the following one year prior to taking up office. All Trustee appointments will commence on 1 January.
- It is permissible for Groups within a Directorate to elect a member other than the Chairman to be the Directorate representative on the Board of Trustees. Any such surrogate appointment will be a Trustee in place of the Chairman and must have the approval of the Chairman.

Nominations and elections of the BOS President, the BOS Treasurer (and of the Honorary Secretary when necessary)

The following means of making nominations for the BOS President, the BOS Treasurer (and of the BOS Honorary Secretary when necessary) is required.

Nomination by the Groups:

The BOS President, who is also Chairman of the Nominations Committee, will request nominations from all the Group Chairmen at least two months prior to the meeting of the Nominations Committee, which will normally be held in May. This request should be considered by the Group Committees within each Directorate. The names of candidates proposed by the Groups will be notified to the BOS Secretary in good time for consideration by the Nominations Committee. The nominee must include a signed declaration of willingness and eligibility to serve if elected.

Nomination by members:

At the same time as the request for nominations is sent to Group Chairmen, a notice will be sent to all of the BOS members requesting nominations for President, Treasurer, or Honorary Secretary, as appropriate. Nominations must be sent in good time to the BOS Secretary for consideration by the Nominations Committee. A deadline for receipt of nominations should be clearly stated. Candidates, who wish to be nominated for election other than by the Group Committees, should be proposed by two members of the Society. The nomination paper should be signed and dated by both nominators and the nominee and returned to the BOS Secretary prior to the stated deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

THE BRITISH ORTHODONTIC SOCIETY**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

Nomination and election of the Director of Professional Development:

The Director of Professional Development will normally serve two full years as Director-elect because of the large element of forward planning involved in the British Orthodontic Conference. The election is for a term of two years with the possibility of extension for a further year. An election is therefore normally required in the year prior to the preceding director taking office.

Consideration of nominations:

The nominations will be considered by the Nominations Committee, who may request CVs and further information from the candidates. The Nominations Committee will make a recommendation to the Board of Trustees for approval as the Board's nomination for election by the membership. If more than one valid nomination is received, any nominee not successful in obtaining the Board's nomination may request that an election is held in which all valid nominees may participate. The Nominations Committee may recommend that none of the nominations should be endorsed as the Board's nominee. In that event, the Board may put forward a further candidate as the Board's nomination.

If no valid nominations for a post are received by the stated deadline, the Board shall make its own nomination who shall be deemed to be elected unopposed.

The candidates will be elected by a ballot of all of the BOS members conducted by post or on the internet, as determined by the Board of Trustees. Following election, the President, Treasurer or Honorary Secretary and the Director of Professional Development will normally be appointed at the Annual General Meeting and will "shadow" the previous office holder for the following one year prior to taking up office, except the Director of Professional Development who will normally shadow for two years. All Trustee appointments commence on 1 January.

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process.

Trustees' Responsibilities in the Preparation of Financial Statements

The Trustees (who are also the Directors of The British Orthodontic Society 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 the 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 incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

THE BRITISH ORTHODONTIC SOCIETY

**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

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 Charities SORP;
- 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 adequate 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 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

RSM UK Audit LLP has indicated its willingness to continue in office.

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 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 information and to establish that the auditor is aware of that information.

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees of the charity, who are also the Directors of the company and who have held office since 1 January 2020, are as follows:

Prof Jonathan Sandler	President
Dr Andrew DiBiase	Honorary Secretary & Company Secretary
Dr Nigel Fox	Honorary Treasurer
Dr Joseph Noar	Directorate of Clinical Governance (resigned 31 December 2020)
Dr Jadbinder Seehra	Directorate of Clinical Governance (appointed 1 January 2021)
Dr Guy Deeming	Directorate of Clinical Practice (resigned 1 January 2020)
Dr Anshu Sood	Directorate of Clinical Practice (appointed 1 January 2020)
Dr Susan Moore	Directorate of Education
Dr Peter McCallum	Directorate of External Relations (resigned 27 November 2020)
Dr Anjali Patel	Directorate of External Relations (appointed 1 January 2021)
Dr David Waring	Directorate of Professional Development
Prof Philip Benson	Directorate of Research (resigned 1 January 2020)
Prof Sue Cunningham	Directorate of Research (appointed 1 January 2020)

THE BRITISH ORTHODONTIC SOCIETY

**TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020**

The principal address of the charity and the registered office of the company is the office of the BOS at 12 Bridewell Place, London EC4V GAP.

The charity is registered under the charity number 1073464, and the company is incorporated with the company registration number 03695486.

The Trustees have made the following professional appointments:

- Solicitor: Julie Norris, Lawyers for Doctors Limited, Broad Quay House, Prince Street, Bristol BS1 4DJ
- Accountant: RSM UK Tax and Accounting Limited, Third Floor, One London Square, Cross Lanes, Guildford, Surrey GU1 1UN
- Auditor: RSM UK Audit LLP, Davidson House, Forbury Square, Reading, Berkshire RG1 3EU
- Banker: BG AIB Group (UK) pie, 4 Queen's Square, Belfast BT1 3DJ
- Investment Manager: Quilter Cheviot, One Kingsway, London WC2B GAN

The following individual is a non-voting member of the Board of Trustees and Directors, and in that capacity, is neither a Trustee nor a Director:

Dr Robert Kirschen, Honorary Patron

FUNDS HELD AS CUSTODIAN

Although the charity maintains restricted funds to deal with incoming resources that are earmarked for a particular purpose by donors, sponsors, and other funders, the Society does not currently hold, and the Trustees do not anticipate that it will in future hold, any funds as custodian for any third party.

This report was approved by the Trustees on ...15 September 2021 and was signed for and on behalf of the Board by


..... Honorary Secretary & Company Secretary
Dr Andrew DiBiase

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY

Opinion

We have audited the financial statements of The British Orthodontic Society (the 'charitable company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including 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 other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY (Continued)

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' Annual Report, which includes the Directors' Report prepared 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 Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual 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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 22 and 23, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY (Continued)

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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the charitable company operates in and how the charitable company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected, or alleged instances of fraud; and
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charitable company's governing document and tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Annual Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to General Data Protection Regulations, under the Data Protection Act 2018. We performed audit procedures to inquire of management whether the charitable company is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BRITISH ORTHODONTIC SOCIETY (Continued)

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our 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.

RSM UK Audit LLP

Kerry Gallagher (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire RG1 3EU
United Kingdom

Date: 23 September 2021

THE BRITISH ORTHODONTIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME FROM:					
Donations and legacies	3	-	31,281	31,281	16,478
Charitable activities:					
Dissemination of information	4	676,959	-	676,959	1,336,092
Investments	5	38,751	6,049	44,800	82,240
TOTAL		715,710	37,330	753,040	1,434,810
EXPENDITURE ON:					
Raising funds:					
Investment management costs		(5,382)	(1,706)	(7,088)	(10,998)
Charitable activities:					
Dissemination of information	6	(876,315)	(15,929)	(892,244)	(1,460,354)
TOTAL		(881,697)	(17,635)	(899,332)	(1,471,352)
Net gains on investments	11	19,814	61,636	81,450	200,112
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		(146,173)	81,331	(64,842)	163,570
RECONCILIATION OF FUNDS					
Fund balances brought forward at 1 January 2020		2,922,199	494,698	3,416,897	3,253,327
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2020	16	2,776,026	576,029	3,352,055	3,416,897
		=====	=====	=====	=====

THE BRITISH ORTHODONTIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
INCOME FROM:					
Donations and legacies	3	-	16,478	16,478	19,478
Charitable activities:					
Dissemination of information	4	1,331,187	4,905	1,336,092	1,449,656
Investments	5	72,921	9,319	82,240	81,216
TOTAL		1,404,108	30,702	1,434,810	1,550,350
EXPENDITURE ON:					
Raising funds:					
Investment management costs		(8,514)	(2,484)	(10,998)	(11,074)
Charitable activities:					
Dissemination of information	6	(1,433,838)	(26,516)	(1,460,354)	(1,565,956)
TOTAL		(1,442,352)	(29,000)	(1,471,352)	(1,577,030)
Net gains/(losses) on investments	11	153,926	46,186	200,112	(136,255)
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		115,682	47,888	163,570	(162,935)
RECONCILIATION OF FUNDS					
Fund balances brought forward at 1 January 2019		2,806,517	446,810	3,253,327	3,416,262
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2019	16	2,922,199	494,698	3,416,897	3,253,327
		=====	=====	=====	=====

THE BRITISH ORTHODONTIC SOCIETY

BALANCE SHEET
as at 31 December 2020

Company Number: 03695486

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	10	1,152,701	1,177,350
Investments	11	2,030,308	1,782,455
		<u>3,183,009</u>	<u>2,959,805</u>
CURRENT ASSETS			
Debtors	12	154,269	204,426
Cash at bank and in hand		212,984	368,284
		<u>367,253</u>	<u>572,710</u>
LIABILITIES			
Creditors: Amounts falling due within one year	13	(198,207)	(115,618)
		<u>169,046</u>	<u>457,092</u>
NET CURRENT ASSETS			
		<u>169,046</u>	<u>457,092</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AND NET ASSETS			
		<u>3,352,055</u>	<u>3,416,897</u>
		=====	=====
THE FUNDS OF THE CHARITY			
Restricted income funds			
Scholarship Fund	15	65,169	61,129
Foundation Fund	15	510,860	433,569
Unrestricted income funds			
General Fund	15	2,776,026	2,922,199
		<u>3,352,055</u>	<u>3,416,897</u>
		=====	=====

The financial statements on pages 29 to 45 were approved by the Trustees and authorised for issue on ¹⁵.....
September 2021, and are signed on their behalf by


.....
Dr Nigel Fox
Honorary Treasurer

THE BRITISH ORTHODONTIC SOCIETY

STATEMENT OF CASH FLOWS
for the year ended 31 December 2020

	Notes	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	17	(25,414)	(177,635)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest, and rents from investments		44,800	82,240
Purchase of tangible fixed assets		(8,286)	-
Proceeds from sale of investments		2,489,540	229,656
Purchase of investments		(2,655,940)	(209,795)
Net cash (used in)/provided by investing activities		(129,886)	102,101
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD			
		(155,300)	(75,534)
Cash and cash equivalents at the beginning of the reporting period	18	368,284	443,818
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD			
	18	212,984	368,284
		=====	=====

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Company information

The British Orthodontic Society (the charitable company) is a private company limited by guarantee incorporated in England and Wales under company number 03695486. The registered office address and principal place of business is at BOS at 12 Bridewell Place, London EC4V 6AP. The charitable company's principal activities are disclosed in the Trustees' Annual Report.

Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the requirements of the Companies Act 2006 and under the historical cost convention, except as modified for the annual revaluation of fixed asset investments. Within the definitions of FRS 102, the charitable company is a public benefit entity.

The financial statements have also been prepared in accordance with the accounting policies set out in more detail below, to comply with the charitable company's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102).

The financial statements are prepared in Sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

Whilst there remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic and the ability of charitable company to withstand its negative effects, nevertheless the Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

Based on the charitable company's forecasts and action plans, the Trustees consider it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result should the going concern basis of preparation not be appropriate. In the event that this basis is not appropriate provisions may be required and assets may need to be written down to their recoverable amount.

Income

Grants, donations, and other similar types of voluntary income are brought into account when receivable and donated income is included gross of any attributable tax recoverable, where relevant. Donations given for specific purposes are treated as restricted income.

Income is recognised in the financial statements for the proportion of subscriptions, which are receivable in the financial period. All other types of income, including rent receivable under operating leases, are also accounted for on an accruals' basis.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is allocated to the charitable company's principal activity where the costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to the charity's principal activity are categorised as either support costs or governance costs.

Governance costs are the costs associated with running the charitable company as a charitable company, and include a proportion of staff costs, costs of Trustees' meetings, audit fees and other similar professional fees.

Grants payable are recognised in the period in which the approved offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised only when the conditions attaching to the award are fulfilled. Grants offered subject to conditions, which have not been met at the balance sheet date, are noted as a potential commitment, but are not treated as a liability.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Taxation

The company is a registered charity and as such its income and gains falling due under section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporate tax to the extent that they are applied to its charitable objectives.

Tangible fixed assets

All tangible assets purchased that have a cost of more than £1,000 and have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:

Long leasehold buildings	over the length of the leasehold
Computers and office equipment	over 3 years

Investments

The charitable company's investments are included in the balance sheet at fair value (their market value). The gains or losses arising upon their annual revaluation are included in the statement of financial activities.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

1. ACCOUNTING POLICIES (Continued)

Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are therefore classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

Financial assets and liabilities

The charitable company's debtors and creditors that meet the definition of either a financial asset or a financial liability are initially recognised at the transaction value and thereafter are stated at amortised cost using the effective interest method.

Fund accounting

The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objective 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 restricted funds are set out in the notes to the financial statements. Amounts unspent at the year end are carried forward in the balance sheet.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

3.	DONATIONS AND LEGACIES	Unrestricted funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
	General donations and other similar types of voluntary income	-	31,281	31,281	16,478
		=====			=====
4.	DISSEMINATION OF INFORMATION	Unrestricted funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
	Subscriptions	515,122	-	515,122	534,103
	Annual Conference	12,870	-	12,870	514,533
	Other meetings	31,908	-	31,908	117,562
	Journal income	45,350	-	45,350	89,840
	Trade award sponsorship	-	-	-	4,905
	Sales of publications	57,959	-	57,959	68,776
	Other publications income	-	-	-	2,269
	Grant income – small business scheme	10,000	-	10,000	-
	Other income	3,750	-	3,750	4,104
		676,959	-	676,959	1,336,092
		=====			=====
5.	INVESTMENTS	Unrestricted funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
	Bank interest receivable on short term cash deposits	181	102	283	653
	Income from investments listed on a recognised stock exchange	31,231	5,947	37,178	40,223
	Room hire and associated service charge income receivable	7,339	-	7,339	41,364
		38,751	6,049	44,800	82,240
		=====			=====

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

6.	COSTS OF THE DISSEMINATION OF INFORMATION	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £ As restated
	Annual Conference	22,554	-	22,554	487,952
	Other meetings	28,151	-	28,151	80,133
	Educational project costs	-	-	-	3,072
	Prizes and awards to one (2019: twenty-eight) individuals	-	37	37	13,719
	Journal expenditure	109,423	-	109,423	(7,320)
	Publications costs	-	-	-	123,793
	Legal fees judicial review	94,943	-	94,943	13,338
	Public relations	43,581	-	43,581	53,442
	Museum curator fees	7,512	-	7,512	10,200
	Subscriptions – international	3,823	-	3,823	7,347
	Research project grants to two (2019: three) individuals	-	15,892	15,892	12,797
	Professional development costs	128,579	-	128,579	131,890
	Subscriptions – national	84	-	84	1,073
		<u>438,650</u>	<u>15,929</u>	<u>454,579</u>	<u>931,436</u>
	Support costs (see note 7)	437,665	-	437,665	528,918
		<u>876,315</u>	<u>15,929</u>	<u>892,244</u>	<u>1,460,354</u>
		=====	=====	=====	=====

Some of the comparative figures have been restated to more accurately analyse the staff costs involved. The overall total of comparative costs has not changed.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

7.	SUPPORT & GOVERNANCE COSTS	Support costs £	Governance costs £	Total 2020 £	Total 2019 £ As restated
	Staff costs (see note 8) (98:2)	167,562	3,420	170,982	170,130
	Trustee and committee meeting expenses (50:50)	9,506	9,506	19,012	15,814
	Travel and subsistence (60:40)	1,541	1,027	2,568	6,014
	Office, property, and insurance costs	39,016	-	39,016	53,169
	Telephone, printing, postage, and stationery	27,150	-	27,150	47,661
	Computer costs	12,084	-	12,084	11,190
	Auditor's remuneration:				
	Audit fees	-	17,500	17,500	15,000
	Accountancy and advisory (50:50)	5,315	5,315	10,630	8,138
	Other accountancy and advisory (50:50)	29,586	29,586	59,172	34,693
	Other professional fees (88:12)	-	-	-	7,420
	Bank and credit card charges	4,804	-	4,804	11,604
	Irrecoverable Value Added Tax	6,804	-	6,804	91,282
	Other expenses	35,008	-	35,008	20,231
	Depreciation:				
	Owned assets	21	-	21	3,866
	Leased assets	32,914	-	32,914	32,706
		<u>371,311</u>	<u>66,354</u>	<u>437,665</u>	<u>528,918</u>
		=====	=====	=====	=====

Some of the comparative figures have been restated to more accurately analyse the staff costs involved. The overall total of comparative costs has not changed.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

8. STAFF COSTS	2020	2019
	No.	No.
The average monthly number of persons employed by the charitable company (excluding Trustees and directors) during the year was, as follows:		
Office and administration	3	3
	====	====
	£	£
		As restated
Staff costs for the above persons:		
Wages and salaries	120,267	117,736
Social security costs	9,948	12,692
Casual staff costs	33,801	35,896
Recruitment expenses	885	-
Training Fees	1,838	-
Pension costs	4,243	3,806
	<u>170,982</u>	<u>170,130</u>
	=====	=====

Some of the comparative figures have been restated to more accurately analyse the staff costs involved. The overall total of comparative costs has not changed.

During the current and previous year, no employee received total emoluments in excess of £60,000.

The Trustees do not believe that there were any members of staff that meet the definition of key management personnel during the current or previous year.

The Trustees and directors received no remuneration for their services to the charitable company during the current or previous year. During the year, four (2019: nine) Trustees were reimbursed for Trustee and committee meeting expenses incurred on behalf of the charitable company totalling £1,315 (2019: £11,615).

In addition to the Trustees, the charitable company is also reliant upon the major support given by members, who contribute significant amounts of their time in the delivery of charitable activities. The Trustees are unable to reliably quantify the amount of time that volunteers provide towards the work of the charitable company, but nevertheless they are very grateful for that help.

9. RELATED PARTY TRANSACTIONS

Other than the reimbursement of expenses to Trustees as disclosed in note 8, no related party transactions took place during the year (2019: none).

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

10. TANGIBLE ASSETS	Long-leasehold buildings £	Computers and office equipment £	TOTAL £
Cost:			
1 January 2020	1,629,778	107,643	1,737,421
Additions	7,536	750	8,286
31 December 2020	1,637,314	108,393	1,745,707
Depreciation:			
1 January 2020	452,428	107,643	560,071
Charge for year	32,914	21	32,935
31 December 2020	485,342	107,664	593,006
Net book value:			
31 December 2020	1,151,972	729	1,152,701
	=====	=====	=====
31 December 2019	1,177,350	-	1,177,350
	=====	=====	=====

Parts of the charity's long leasehold buildings are used, when surplus to the charity's requirements, to generate rental income.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

11. INVESTMENTS	2020	2019
	£	£
Investment listed on a recognised stock exchange at market value:		
1 January 2020	1,782,455	1,602,204
Additions at cost	2,655,943	209,795
Disposal proceeds	(2,489,540)	(229,656)
Realised losses	(159,448)	(20,663)
Unrealised gains	240,898	220,775
	<u>2,030,308</u>	<u>1,782,455</u>
	=====	=====
31 December 2020	2,030,308	1,782,455
	<u>2,030,308</u>	<u>1,782,455</u>
	=====	=====
At the balance sheet date, the market value of the portfolio comprised:		
UK investments	2,030,308	1,053,382
Overseas investments	-	729,073
	<u>2,030,308</u>	<u>1,782,455</u>
	=====	=====
Fixed income securities	-	301,924
Equities	2,030,308	1,480,531
	<u>2,030,308</u>	<u>1,782,455</u>
	=====	=====
At the balance sheet date, the historical cost of the investments was £1,787,402 (2019: £1,466,028).		
12. DEBTORS	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	20,764	64,603
Other debtors	38,249	30,821
Prepayments and accrued income	95,256	109,002
	<u>154,269</u>	<u>204,426</u>
	=====	=====

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

13. CREDITORS	2020	2019
	£	£
Amounts falling due within one year:		
Trade creditors	34,053	35,192
Other creditors	21,911	33,423
Accruals and deferred income	142,243	47,003
	<u>198,207</u>	<u>115,618</u>
	=====	=====
Deferred income:		
Deferred income brought forward	18,781	20,833
Amounts released to income	(18,781)	(20,833)
Amounts received in advance	54,292	18,781
	<u>54,292</u>	<u>18,781</u>
	=====	=====
Deferred income carried forward comprises:		
Amounts falling due within one year –		
Annual Conference and other meetings income received in advance	54,292	18,781
	=====	=====
14. FINANCIAL INSTRUMENTS	2020	2019
	£	£
Carrying amount of financial assets:		
Equity instruments measured at fair value	2,030,308	1,782,455
	=====	=====

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

15. THE FUNDS OF THE CHARITY

	1 January 2020 £	Income £	Expenditure £	Gains on investments £	31 December 2020 £
Restricted income funds:					
Scholarship Fund	61,129	1,236	(398)	3,202	65,169
Foundation Fund	433,569	36,094	(17,237)	58,434	510,860
	<u>494,698</u>	<u>37,330</u>	<u>(17,635)</u>	<u>61,636</u>	<u>576,029</u>
Unrestricted income funds:					
General Fund	2,922,199	715,710	(881,697)	19,814	2,776,026
	<u>3,416,897</u>	<u>753,040</u>	<u>(899,332)</u>	<u>81,450</u>	<u>3,352,055</u>
	=====	=====	=====	=====	=====
1 January 2019					
	£	Income £	Expenditure £	Gains on investments £	31 December 2019 £
Restricted income funds:					
Scholarship Fund	61,159	6,340	(14,075)	7,705	61,129
Foundation Fund	385,651	24,362	(14,925)	38,481	433,569
	<u>446,810</u>	<u>30,702</u>	<u>(29,000)</u>	<u>46,186</u>	<u>494,698</u>
Unrestricted income funds:					
General Fund	2,806,517	1,404,108	(1,442,352)	153,926	2,922,199
	<u>3,253,327</u>	<u>1,434,810</u>	<u>(1,471,352)</u>	<u>200,112</u>	<u>3,416,897</u>
	=====	=====	=====	=====	=====

The Scholarship Fund is used to account for the Society's prizes and awards, which are normally given annually. The regulations governing each of the prizes and awards are published on the Society's website and elsewhere, together with the names of the judging panel, and the criteria that are used when making an award. The Scholarship and Awards Committee has overall responsibility for deciding whether an award should be made, and the Treasurer of the Society administers the finances of the fund. Transfers are made periodically from the General Fund to cover the shortfall in awards given compared to sponsorship received.

THE BRITISH ORTHODONTIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 December 2020

17.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2020	2019
		£	£
	NET (EXPENSE)/INCOME FOR THE REPORTING PERIOD	(64,842)	163,570
	Adjustments for:		
	Depreciation charges	32,934	36,572
	Gains on investments	(81,450)	(200,112)
	Dividends, interest and rents from investments	(44,800)	(82,240)
	Decrease in debtors	50,157	207
	Increase/(decrease) in creditors	82,587	(95,632)
	NET CASH USED IN OPERATING ACTIVITIES	<u>(25,414)</u>	<u>(177,635)</u>
		=====	=====
18.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1	At 31
		January	December
		2020	2020
		£	£
	Cash at bank and in hand	368,284	212,984
		(155,300)	
	NET FUNDS	<u>368,284</u>	<u>212,984</u>
		=====	=====