

Company Number: 03695486
Charity Number: 1073464

THE BRITISH ORTHODONTIC SOCIETY

ANNUAL REPORT

31 DECEMBER 2020

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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.

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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.

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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.
- 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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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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- 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 Attack
 - 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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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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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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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)

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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 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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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 re-commence 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 Dhopakhtar, Ben Lewis, Howard Moseley, Gavin Mack, and Fiona Ryan. Christo Hall, a part-time Editorial Assistant, assists in commissioning high quality content for JOR.

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020

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).

THE BRITISH ORTHODONTIC SOCIETY

TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31 December 2020

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 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). 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 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 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:	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) plc, 4 Queen's Square, Belfast BT1 3DJ
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 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>3,352,055</u>	<u>3,416,897</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
TOTAL CHARITY FUNDS	16	<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


..... Honorary Treasurer
Dr Nigel Fox

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
		438,650	15,929	454,579	931,436
	Support costs (see note 7)	437,665	-	437,665	528,918
		876,315	15,929	892,244	1,460,354
		=====	=====	=====	=====

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
		371,311	66,354	437,665	528,918
		=====		=====	=====

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
	170,982	170,130
	=====	=====

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
	31 December 2020	2,030,308	1,782,455
		=====	=====
	At the balance sheet date, the market value of the portfolio comprised:		
	UK investments	2,030,308	1,053,382
	Overseas investments	-	729,073
		2,030,308	1,782,455
		=====	=====
	Fixed income securities	-	301,924
	Equities	2,030,308	1,480,531
		2,030,308	1,782,455
		=====	=====
	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
		154,269	204,426
		=====	=====

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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		
	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
		=====	=====

15. THE FUNDS OF THE CHARITY

	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>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

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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
	NET FUNDS	<u>368,284</u>	<u>212,984</u>
		=====	=====