

Charity No: 1073464
Company Number: 03695486

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

THE BRITISH ORTHODONTIC SOCIETY
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FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

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

OBJECTIVES AND ACTIVITIES

Charitable Objectives

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

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

Charitable Activities

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

External Relations, Clinical Governance and Clinical Practice

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

Professional Development and Education

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

Research

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

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INDICATORS, MILESTONES AND BENCHMARKS

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

External Relations, Clinical Governance and Clinical Practice

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

Professional Development and Education

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

Research

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

PUBLIC BENEFIT

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

Benefits & Beneficiaries

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

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

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

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

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

VOLUNTEERS

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

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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. 2021 was another busy year for all three committees.

Director of Clinical Governance – Jadbinder Seehra

Group Leads (Ethics - Alison Murray, Audit – Alison Williams, Publications – Karen Juggins and Adverse Incidents – Robert Smyth)

Committees represented

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

General activities addressed

- Electronic PILs - The development of electronic patient information leaflets
- Patient Panel - The formation of structured Patient and Public Involvement groups to review BOS publications
- The reporting and logging of Adverse Incidents - In 2021 there were no incidents reported to the Society through our confidential reporting system

Ethics and standards items

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

Audit items

BOS Clinical Effectiveness Bulletin - Articles published in 2021 CEB Spring and Autumn editions

- 1) The prevalence of caries in NHS patients referred for orthodontic assessment: A local study by Shropshire Orthodontists Peer Review Group. L. Seager et al.
- 2) A Tertiary referral centre for medically compromised orthodontic patients: are we seeing the correct patient cohort? D. Coffey & R. Fitzgerald.
- 3) Three sides to every story, even in Orthodontics: PROM, PAR and IOTN. V.Patel, L.Mangnall & K.Juggins.
- 4) Palatally impacted canines: Audit exploring the treatment durations of surgically exposed canines at Cardiff Dental Hospital. MH. Tahir & S. Merrett.

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- 5) A local audit of the irradiance of orthodontic light cure units at the University Dental Hospital, Manchester (UDHM). L. Monaghan and R. Needham.
- 6) A third-cycle prospective audit of patient satisfaction with orthodontic treatment. RM. Conville, A. Flett & S. Clark.
- 7) Cleft lip and palate protocol photography at Birmingham Children's Hospital: A two-cycle audit. M, Cazarly & S. Gale.
- 8) A service evaluation of video orthodontic new patient consultations during Covid-19. D. Hawkes & J. Clark.
- 9) A prospective audit of the management of orthodontic emergencies at the Queen Victoria Hospital (QVH), East Grinstead Pre-Covid-19. A. Brownlie & S. Ahmad.
- 10) Do we get the space we want? A local audit. M. Dillon & J. Harrison.
- 11) An audit of patient recall and understanding of risks in informed consent for orthodontics. C. Hutchinson et al.
- 12) Change in orthodontic practice – A retrospective audit of orthodontic retention at the Eastman Dental Hospital. M. Hania, D. Prithiviraj & O. Sharif.
- 13) An audit to evaluate emergency orthodontic treatment provided at the peak of the Covid-19 pandemic. G. Kane et al.
- 14) An audit of record keeping compliance with the BOS/ BAOMS minimum dataset for cleft lip and palate patients undergoing orthognathic surgery under the care of the Cleft Lip and Palate Service in Manchester. HA. Ismail et al.
- 15) Clinical audit of missed appointments in a hospital orthodontic service. G.Fenton, S.Germain
- 16) Implementing a reminder system to improve record-keeping. A two-cycle audit. J. Patel & S. Watkinson.
- 17) A 2-cycle local audit of the effect of patient fees on the provision of replacement Vacuum-Formed Retainers. C. Ritchie et al.
- 18) A service evaluation of the joint Orthodontic Paediatric clinical in a dental hospital. C.Liu et al.
- 19) Impact of closure of orthodontic service in response to COVID-19. S. Germain.
- 20) Recording of orthodontic assessments of paediatric patients referred for exodontia under general anaesthesia – a local two-cycle audit. R. Dean & L. Brown.
- 21) A Patient Satisfaction Survey to Assess Virtual Orthodontic Clinics Using the 'Attend Anywhere' Platform. N Tajmehr, C Brierley.
- 22) A multicentre retrospective two-cycle audit to assess white spot lesions following orthodontic treatment with fixed appliances. J Curtis, C Miles-Hobbs, E Crawford, N Yaqoob.
- 23) Service Evaluation of the Joint Orthodontic-Paediatric Dentistry Clinic at the Charles Clifford Dental Hospital, Sheffield. N Tajmehr, J Kirby, C Deery, F Dyer.
- 24) Service Evaluation of the Surgical Management of Impacted Mandibular Canines. H Bolooki, O Hameed, G Minhas.
- 25) An audit of the appropriateness of Orthodontic referrals to the Bristol Dental Hospital. A Mohamed, S Mohamed, N Attack.
- 26) An Evaluation of Orthodontic Patients' Reported Experiences during the Coronavirus Pandemic at Warrington and Halton Hospitals. M Chung, I Edwards.
- 27) Failure rate of Orthodontic attachments bonded to surgically exposed teeth. T Thind, C Gilvetti, S Radia.
- 28) Patient-flow audit: the efficacy of a new standard operating procedure at maintaining social distancing during the Coronavirus Pandemic. R Hundia, U Al-Ramadhani, S Fletcher.
- 29) A two cycle audit to evaluate the treatment planning process of hypodontia patients on a multi-disciplinary clinic: C Frazer Cox, S Merrett, C Patel.
- 30) A Service Evaluation of the Joint Orthodontic-Paediatric Clinic at a District General Hospital, M Mathi, T Kandiah, M Cedro.
- 31) Knowledge of the Basic Periodontology Examination (BPE) and the new periodontology classification. S Keshtgar, S Goh, K Parker, S Hodges.
- 32) A Service Evaluation of Patient Experience Pre and Post Orthognathic Surgery at The Royal London Hospital. A Hasan, A Wall, M Millwaters.

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- 33) Improving orthodontic staff knowledge on providing care for children with learning disabilities and/or autism: a local audit. A Keshtgar, M Sassani, J Eden, J Collins.
- 34) A Service Evaluation of Initial Consultations on the Joint Orthognathic Clinic in a Regional Specialist Teaching Hospital. P Narayanan, S Hamilton, J Scott.
- 35) Appropriateness of referral to secondary care for orthodontic treatment and advice at the orthodontic department, North Cumbria Integrated Care NHS Foundation Trust. N Wade, S Germain.
- 36) A Regional Retrospective Audit of BOS/BAOMS Minimum dataset for Surgical-Orthodontic Patients at the Edinburgh Dental Institute (EDI), Edinburgh and St. John's Hospital (SJH), Livingston in Scotland. BB. Sharma, D Nanayakkara, J Deans.
- 37) Two-cycle service evaluation of waiting times for surgery under general anaesthesia from the Orthodontic/Oral Surgery/Paediatric Dentistry joint clinic and the impact of COVID-19. M Baker, C Bryant, G Kane.
- 38) Review of orthodontic patients in active treatment and in retention following resumption of routine orthodontic services after COVID-19 lockdown in 2 NHS hospitals in England: A service evaluation. S Zahran, N Wright.

CEB Editorial team

Harmeet Dhaliwal current CEB Editor

Sub-editors:

Northern Ireland/Scotland: Paul Sharma

North: Tarun Mittal

South East: Suhaym Mubeen

South West: Tim Jones

BOC CEB 2020 Audit prize winners

The following prizes were presented at BOC (2020 and 2021) in Manchester, September 2021:

1st Prize: Amin N, Motamedi-Azari F, Parker K and Ryan F. Foreign bodies in orthodontics: An audit. BOS CEB Ed 44 April 2020.

2nd Prize: Maguire W and Mattick R. UK Primary care specialist orthodontic practice website and Facebook page compliance with the GDC document 'Guidance on advertising'- a national audit. BOS CEB Ed 43 Nov 2019.

3rd Prize: Fenton G and Germain P. Onychophagia in orthodontic patients: An audit. BOS CEB Ed 44 Apr 2020.

BOC CEB 2021 Audit prize winners

1st Prize: Monaghan L and Needham R. A local audit of the irradiance of orthodontic light cure units at the University Dental Hospital, Manchester (UDHM). CEB Ed 46 May 2021.

2nd Prize: Dillon M, Harrison J. Do we get the space we want? A local audit. CEB Ed 46 May 2021.

3rd Prize: Seager L, Bowyer O, Chadwick A, Barton P, Patel A, Tindall M, Hawkins F, Finnigan K and Dowsing P. The prevalence of caries in NHS patients referred for orthodontic assessment: A local study by Shropshire Orthodontists Peer Review Group. CEB Ed 46 May 2021.

Audit project funding

Application round was advertised in 2021. One application was received. This project, entitled "Reliability and Predictive Validity of Dental Arch Relationships Using the 5-Year-Olds' Index and the GOSLON Yardstick to Determine Facial Growth", was awarded a total of £1975.

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National audits

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

Surveys distributed to BOS membership during 2021

- The treatment of impacted mandibular molars
- The impact on orthodontic services and their recovery following the Covid-19 pandemic
- Treatment preferences of UK-based orthodontists and prosthodontists for hypodontia
- Oral piercings and orthodontic Treatment - a questionnaire based survey
- Factors clinicians consider in the management of impacted maxillary canines in adults
- Post CCST Satisfaction Survey (sent to Trainees only)
- The perceptions of undertaking a higher degree alongside Orthodontic Specialty Training
- Contemporary twin block appliance wear protocols: A survey of UK orthodontists
- Use of intra-oral scanners in hospital

Publication items

All PILs are up to date.

Recently produced PILs: Aligners, Radiographs

New PIL (on-line only; not for printing) 'Oral Piercings and orthodontics' finalized and completed.

QR codes for PILs have been distributed to membership and received good feedback.

Advice sheets

Advice sheets recently updated: Orthodontic Management of patients with relevant medical histories
12 other advice sheets currently in process of being updated.

Patient videos

For use on BOS website/You Tube channel/Social Media

Looking after your fixed appliance (completed)

What are the risks of treatment? (completed)

Website and Social Media

Website

Currently undergoing huge overhaul. Due to be launched in 2022.

The new, modern version will have much improved user-experience; be easy to navigate, provide up-to-date content, have easy search, high quality graphics and images.

Social Media

Big push for followers on BOSbraces – Instagram, Facebook, YouTube, Twitter

KeepSmiling campaign hugely successful with many secondary care units involved

KeepBritainSmiling - Instagram/Facebook – growing.

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Professional Development and Education

Group/Meeting	Date Held	Venue	No. Delegates	No. Speakers
TGG MOrth Study Day	14 January 2021	Zoom	110	4
Virtual critical appraisal Advanced course	22 January 2021	Zoom	25	1
Things that make you go hmm! Virtual workshop on influencing others	4 February 2021	Zoom	87	1
Question Time - ISFE	10 February 2021	Zoom	85	5
Virtual critical appraisal – Beginners course	22 February 2021	Zoom	30	1
Virtual critical appraisal – Advanced course	23 February 2021	Zoom	27	1
Question Time – Morth RCS England & RCPS Glasgow	25 February 2021	Zoom	67	7
Consultant Orthodontist Virtual Seminar	4 March 2021	Zoom	169	5
“Necessity is the Mother of Invention” – deliver better online learning	29 March 2021	Zoom	9	1
Community Group Study Day	22 April 2021	Zoom	21	3
Orthodontic Therapist National Training Day	7 May 2021	Zoom	171	6
TGG ISFE Study Day	4 June 2021	Zoom	37	6
Bespoke ISFE Critical Appraisal Day	8 August 2021	Zoom	38	?
Pre Conference Course	15 September 2021	Midland Hotel, Manchester	58	8
BOC 2021	16 – 18 September 2021	Midland Hotel, Manchester	679 - Physical 281 - Virtual	55

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"So you want to be an orthodontist" course for DCTs	21 October 2021	BOS HQ, London	30	8
Pearls, Pitfalls and Professional development for Practitioner Group members	22 October 2021	BOS HQ, London	22	2
Person-Centred Treatment	5 November 2021	BOS HQ, London	33	3
2 day (Level 1 & 2) CBCT Course	12 – 13 November 2021	BOS HQ, London	17	2
1 day (Level 1) CBCT Course	12 November 2021	BOS HQ, London	5	2
So you want to be an orthodontist' course for DCTs	12 November 2021	Crowne Plaza, Manchester	30	8
Effective Communication Workshop	18 November 2021	BOS HQ, London	17	1
Advances in Dentistry: an update for Orthodontists	26 November 2021	BOS HQ, London	38	5
First Steps: 1 day Virtual Critical Appraisal Course	9 December 2021	Zoom	32	1
BOC Manchester Online Access	Available until 31 December 2021	Webinar	19	

The Society holds one main scientific meeting each year for the continuing education of its members and other orthodontic providers - the British Orthodontic Conference (BOC) - unfortunately cancelled in 2020 due to the pandemic but was successfully held in 2021.

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

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

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During 2021, the Pandemic continued to have an influence on plans for courses and educational events. In spite of this, the Society was able to deliver a variety of CPD events for all members of the orthodontic team. During the first half of the year, all events were virtual, but as restrictions were eased, we were pleased to be able to return to a face-to-face format. This allowed us to deliver several courses which had to be cancelled during 2020 and the early part of 2021, including the British Orthodontic Conference. As we head into 2022, there is an appetite from both speakers and delegates to return to a face-to-face or hybrid format for the majority of events. However, feedback from some virtual events on the virtual format was so positive that a decision has been made to continue delivering those events virtually in future.

Virtual Learning Environment (VLE)

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

For Orthodontic trainees there are two programmes, the National Orthodontic Programme (NOP) designed for ST1-3 trainees on the MOrth programme and the post-CCST area for ST4-5 trainees. During 2021, the Education Committee has been working on a new module for the NOP on aligner therapy, which will be uploaded in the near future. The Education Committee consulted with trainees on the NOP during 2021 and further changes, taking this into account, will be considered once the ongoing curriculum review is completed. Management scenarios were regularly uploaded to the post-CCST VLE area for discussion during 2021. Over 30 trainees were registered for this during 2021 and the discussion board was actively used. It is intended in future to utilise the post-CCST VLE area to provide supporting material for a planned national virtual post-CCST seminar programme, which was successfully piloted during 2021.

ProDental

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

During 2021, the Education Committee collaborated with ProDental to produce a series of five webinars for GDPs who wish to improve their skills in orthodontic examination and diagnosis. The title of this series of webinars was 'A Rough Guide to Orthodontics' and topics covered included IOTN, making referrals, consent, risks and benefits of 'quick orthodontics', contemporary orthodontic treatment options and management of joint orthodontic-restorative cases. Several hundred people registered to watch each of the live webinars and they continue to be available to view on the ProDental website. The ProDental platform has proved to be an excellent way of reaching colleagues in general dental practice and plans are in place to produce further webinars in future, for both GDPs and DCPs.

British Orthodontic Conference (BOC)

The Conference was planned for the 16 – 18th September 2021 – to be held at the Midland Hotel & Conference Centre Manchester. Registration opened for the conference in the beginning of July. The conference committee were unsure what the appetite for attendance would be like, even though anecdotally numerous comments had been received regarding intention and desire to attend both live and virtually. Capacity attendance was attained by the beginning of September. This was the 1st year a hybrid version was introduced allowing delegates to attend and see the Conference virtually. This may be the model of the future as there are a number of orthodontist / dentist / trainees & DCP's who are unable to attend a live conference in person but the online option suits their particular circumstance. From a summary of feedback delegates rated BOC 86% Excellent or Very Good with 12% Good.

The online version proved to be very popular during the conference but even more so after BOC had finished. Delegates were still registering after the conference had finished and many online views have been undertaken since the conference finished.

The 2022 Conference will be held at the Birmingham Exhibition Centre on 15-17 September 2022.

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Other educational events

Several virtual courses were held during 2021 and these were well-received. The virtual format proved to be an excellent means of delivering critical appraisal courses and it is planned to continue to deliver critical appraisal courses virtually in future. A virtual course for teachers on delivering better online learning attracted a small number of delegates, but the virtual format is expected to remain relevant for teaching in future and it is intended to deliver this course again.

The easing of restrictions allowed several face-to-face courses delayed from 2020 to be rescheduled for the second half of 2021. Level 1 and 2 CBCT courses specifically aimed at orthodontists were provided and were fully booked within 24 hours of opening. Plans are in place to offer further CBCT courses in future and a virtual format will be considered for the level 1 course. Other face-to-face courses included an update for orthodontists on advances in other dental specialties and a course on person-centred treatment. Both received excellent feedback and it is intended to update the content and deliver them again in future.

A further instalment in a series of courses entitled 'Pearls, Pitfalls and Professional Development' for the Society's GDP members was held during 2021 and attracted positive feedback. The Education Committee remains keen to support the development of Dentists with a Special Interest in Orthodontics. Despite the ongoing uncertainty surrounding the procurement of orthodontics, it is to be hoped that in the future Dentists with a Special Interest in Orthodontics will continue to support orthodontic specialists in primary and secondary care in providing a comprehensive orthodontic service to the population.

A national virtual post-CCST seminar programme was piloted by the Education Committee during 2021. Feedback from the pilot events was positive and decision was made to develop this into a rolling two year programme, covering all areas of the curriculum. Seminars will be delivered by consultants from all participating units. The programme will begin in April 2022 and seminars will be held bi-monthly. All trainees will be able to view the live seminars and additional material will be made available on the post-CCST area of the VLE.

Several CPD events were provided for DCPs during 2021. For orthodontic therapists, the National Orthodontic Therapist training day was held for the first time in a virtual format. This format attracted extremely positive feedback, enabling many individuals to attend who would not have been able to do so in person. In the light of feedback received, it is intended in the future this course will be delivered in a hybrid format. Virtual and face-to-face courses were also provided for all DCPs, focusing on communication skills and influencing others. The Education Committee remains keen to provide CPD opportunities for DCPs in future.

Research

The Directorate of Research is one of six directorates established in 2012 to cover the range of activities within the British Orthodontic Society. The directorate currently consists of the following individuals:

- Director: Professor Susan Cunningham
- BOSF Lead: Dr Nicky Mandall. Dr Mandall completed her term of office at the end of 2021 and Dr Fiona Ryan now takes on the role of BOSF Chair.
- Treasurer: Ms Maria McNally
- Scholarships and Awards: Dr Stephen Chadwick. Dr Chadwick finished his term of office at the end of 2021 and Dr Susi Caldwell now takes on this role.
- Editor Journal of Orthodontics: Professor Martyn Cobourne
- Website coordinator: Dr Norah Flannigan. Dr Flannigan completed her term of office at the end of 2021 and Dr Hanieh Javidi now takes on this role.

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The role of the Research Directorate is to lead, on behalf of the British Orthodontic Society (BOS), the support of high-quality orthodontic scholarship and research. The Society's research emphasis at the present time is that of evidence based orthodontic care and the health benefits of treatment.

The specific roles of the Research Directorate are to:

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

The British Orthodontic Society Foundation (BOSF)

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

2020 was a difficult year for research internationally. Most of the research funded by the Society is clinical and, due to the Covid pandemic, all non-Covid related research was placed on hold. This meant that there were limited claims for research funds during that time. During 2021, clinical research has fortunately been able to restart and claims on BOSF funds are now being made again. Some of the projects have been significantly delayed due to the pandemic and we are working with the researchers in an attempt to ensure successful completion of projects.

Continued good quality research remains a strong focus for the Society and existing projects which continued to be funded through the BOSF during 2021 were:

1. Padhraig Fleming et al. (£14,275): An explorative, qualitative evaluation of decisions relating to the extraction of permanent teeth by primary care orthodontists in the UK. (Completed June 2021)
2. Peter Mossey et al. (£99,082): Fixed versus conventional removable twin block for overjet reduction in children - a randomised clinical trial to investigate the burden of care.
3. Andrew DiBiase et al (£47,673): Does orthodontic treatment have an effect on peer relationships, behaviours and bullying in school children?
4. Jayne Harrison et al. (£49,011) A randomised, controlled trial to assess the effect of different modes of fluoride delivery on enamel demineralisation, during orthodontic treatment with fixed appliances.
5. Jad Seehra et al. (£53,983) Management of Impacted permanent maxillary central incisors.
6. Nicky Mandall et al. (£25,810) The effectiveness of Bone Anchored Maxillary Protraction (BAMP) compared with an untreated control: A multi-centre randomized controlled trial.
7. Peter Day et al. (£75,000) The impact of premature extraction of primary teeth on orthodontic treatment need in a longitudinal birth cohort
8. Hanieh Javidi (£243,113) Does Orthodontics improve Oral Health-related Quality of Life? This is a BOSF/RCS Fellowship to encourage young researchers who wish to undertake research careers and usually funds research at PhD level.

In 2021 we also commenced an *ad hoc* process for applications for research grants, where applications could be submitted at any time, rather than just a once-a-year grant call. We were able to fund 5 new projects during 2021:

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1. Ninu Paul et al. (£5,200) A qualitative study of orthognathic MDT clinics across England.
2. Jennifer Haworth et al. (£14,950) The use of digital wafer technology in orthognathic surgery.
3. Philip Benson and Jayne Harrison (£52,637) UK orthodontic specialty trainees: Exploring career expectations, motivations and aspirations: A qualitative study.
4. Farnaz Parvizi et al. (£28,475) The Effect of Patient Complaints on the Well-being of the Orthodontic Workforce.
5. Trishna Patel et al. (£11,081.08) Patient experience of intraoral scanning versus alginate impressions in orthodontics: a randomised controlled crossover trial.

Scholarship and Awards (S&A) 2021

Stephen Chadwick has been responsible for Scholarship and Awards (S&A) throughout 2021. In November he stepped down and Susi Caldwell assumed the responsibility.

Scholarship and Awards (S & A) aims to:

- Encourage the pursuit of excellence in research and clinical care through our prizes.

After the difficult year of 2020, September 2021 saw the return of British Orthodontic Conference (BOC) Manchester. This allowed the BOS to recognize and award the prize winners from both 2020 and 2021 during the conference programme. Stephen Chadwick organized a slick presentation within the allocated timeframe to celebrate the prize winners achievements. All BOS prizes were awarded.

The poster prizes, (Clinical effectiveness, Research, aspiring orthodontist poster prize) which are usually displayed and judged at BOC were organized in a different format due to space constraints of the venue. The posters had been judged prior to the conference, the top ten from each category were displayed. The remainder of the posters that met the minimum standard were available to view via the conference App.

The BOC Birmingham 2022 venue has sufficient space to allow the display of all posters. In addition to this space is available to display the clinical prizes (MOrth cases prize, Practitioner prize and Maurice Berman award) which was not possible this year.

It is anticipated that there will be a change of judge for the specialist group ATO prize for 2022/23. Louise Minchin together with Tim Newton and previous winners have previously taken part in the judging. Currently Louise has increased her work schedule and it is likely that she will no longer participate.

Harmeet K Dhaliwal and the editorial board of the Clinical Effectiveness Bulletin will select winners in 2022 for the Clinical Audit Prize. The editor can accompany the winner onto the stage during the prize ceremony. Similarly, the Distinguished Nurse, Technician Award and Student Technician awards will have 2022 winners for the Birmingham BOC ceremony.

The 2020 and 2021 Chapman prizes were awarded and presented their lectures at BOC 2021. The 2022 Chapman prize is currently being judged and it is anticipated that the winner will present at BOC 2022.

Covid has affected the ability of winners of some of the travel scholarships to follow up on their plans. We plan to be very flexible with timescales as we do not want anybody to travel at a difficult time for Covid restrictions or for clinical service. We will continue to run these prizes and offer winners the chance to defer until such time that travel is possible and clinical or academic services which they planned to visit can accommodate their visit. We have also extended the application deadline this year as travel restrictions are easing and this may encourage applicants to consider this prize as a possibility.

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Thank you to all of the sponsors of our awards, to the judges who give their time and expertise in the selection of our winners, to the outgoing chairman of S&A and to Ann Wright and the Society team who organize a suite of prizes covering aspiring orthodontists to established experts in orthodontic research, respecting our traditions but embracing future technology in a manner we should be proud to celebrate as a Society. The following awards were made during 2021:

Chapman Prize – Alikı Tsıchlakı

Geoffrey Fletcher – Nikhil Gogna

Houston Postgraduate Research Scholar – Asma Keshtgar

Laurence Usıskin Prize – Laura Ota

Research Protocol sponsored by JJ Thompson – Robert Conville
Supervisor – Andrew Flett, Queens Medical College, Nottingham

Journal of Orthodontics (JOR)

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

Submissions

The Journal of Orthodontics published four print issues in 2021.

There were 182 manuscript submissions, the majority originating from the UK (108)

	2018	2019	2020	2021
Number of submissions	59	151	261	182

Beyond the UK, India is the top-submitting country with 64, followed by Brazil with 18 and Italy with 13.

Society Awards

The following Society awards were made during 2021

BOS Life Membership for distinguished members of medicine and dentistry: Tony Ireland, Joe Noar, Julian O'Neill

Honorary Patron's Cup: Anshu Sood
BOS Special Service Award: Nicky Mandall, Jadbinder Seehra, Stephen Chadwick and Helen Tippet

BOS Recognition Award: Neil Morley

PUBLIC BENEFIT

During 2021, the Trustees gathered the following evidence that demonstrates to their satisfaction that the Society continues to benefit the public through its activities targeted to achieve its charitable objectives:

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- There were a significant number of emails and telephone calls to the BOS from members of the public during 2021, averaging at least 20 per week. Most of these were responded to within 24 hours.
- Contacts covered the following issues, amongst many others:
 - Private v NHS treatment, access difficulties, moving area and finding a new orthodontist to transfer to, difficulties in obtaining and continuing treatment in relation to Covid, issues with outcome of treatment, cost of private treatment;
 - Problems arising for patients from the procurement process; Criteria for acceptance for NHS orthodontic treatment; Waiting lists issues;
 - Finding an orthodontist and obtaining second opinions;
 - Retention, especially the regulations on payment for replacement retainers; Issues around practices closing and continuity of care

The Society has put considerable resources into continually upgrading the website in order that it is more user-friendly and provides a comprehensive range of information for both the public and members.

FINANCIAL REVIEW

Financial Results of Activities and Events

The Directorate financial structure has worked well over the last year. The Directors continue to oversee their individual budgets and work closely with the Honorary Treasurer with respect to this.

External Relations, Clinical Governance and Clinical Practice

The publications of the Clinical Governance Directorate continue to be very popular and provide essential guidance for members of the Society and patients. The costs are in Central Services. This includes printing and distribution of material such as the CEB and PILs. This was done so that all printing costs could be covered centrally. Income from PILs was £45,315 (2020: £57,959).

The Clinical Practice Directorate has been less active than in previous years due to the fact that most of the new orthodontic contracts are now in place some travelling expenses were incurred compared with 2020 when none were incurred due to the pandemic but it is anticipated that travelling expenses will rise again in 2022 as face to face meetings and events are happening again. Travel expenses in 2021 were £9,536 (2020 £2,568).

Research

The Journal generated a direct income of £89,758 (2020 £45,350, 2019: £89,840, 2018: £71,460). There were direct costs of £105,544 (2020 £109,423). BOS changed to a different publisher in 2020 and has been very pleased with the service they have delivered so far. Online access is available to all members and has proved very popular

In 2021, the BOSF donation income was £12,457 (2020 £31,281) with £67,313 investment income added (2020 £44,800). The large amount of investment income was primarily due to the investments "bouncing back" after the effects of the pandemic in 2020. The BOSF granted funds of £50,749 (2020 £15,892). This is significantly higher than in previous years and is partly due to certain projects being able to restart after the pandemic but also a change in the way grants are awarded where certain costs are paid in advance to help projects get off the ground more easily and due to an increased number of funded studies.

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Once again, no awards income was generated from sponsorship (2020 £0). No cash prizes were awarded but it is expected that in future years expenditure will be the same as in previous years (about £13,000).

GOING CONCERN

In early 2020, the treasurer was concerned about the sharp fall in the value of the investments. Fortunately, these losses were recovered later in that year and in 2021 investments continued to recover restoring all losses incurred. The reserves policy was changed to cushion any future affects of market fluctuation (see below). The Trustees are now very confident that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

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

RESERVES POLICY

The Trustees previously held the view that unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should not fall below 50% of the annual subscription income which comes to £263,558 in 2021 (2020: £269,579). Due to the sharp fall in investments due to the Pandemic, it was felt that further sharp falls may occur in the future. This figure was therefore increased to £500,000. This would enable the current activities of the charity to continue, even if unanticipated events resulted in expenditure that had not been budgeted for. This change in the reserves policy has now been agreed by the trustees.

At 31 December 2021 the Society had free reserves of £1,626,782 (2020: £1,623,325), which is approximately £900,000 more than the reserves policy. The Trustees intended to utilize funds in 2020 and 2021 but due to the pandemic most of the planned expenditure did not occur. The plans for 2022 include:

1. Making £100,000 available to encourage BOS members to apply for new BOSF funding.
2. Advance payments of ongoing BOSF projects on an annual basis rather than wait for invoicing later in the year.
3. £50,000 for on-going funding of previous BOSF funded projects
4. £30,000 to support additional audit and/or research projects
5. £50,000 for clinical audit project
6. £50,000 for members to fund activities leading to patient benefit in line with the society's charitable aims

In addition to unrestricted funds, at 31 December 2021, the charitable company also held restricted reserves totalling £603,643 (2020 £576,029). With further payments in relation to BOSF projects which are now up and running, it is hoped this figure will reduce over the next year as more money is paid out.

INVESTMENTS POLICY

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

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

For the year ended 31 December 2021, the main investment account increased in value by 10.7% after allowing for £350,000 which were withdrawn from the funds (2020 5.4% increase). These increases were not realized and due to market uncertainty caused in part to the war in Ukraine, most of this increase has been lost. The BOSF fund increased by 11.8% compared with 13.7% in 2020 but was only separated from the main fund on 26 May 2020. The Geoffrey Fletcher fund increased by 6.5% over the calendar year. Once again, these increases were not realized and much of the increase has been lost in 2022. Despite this, there is no problem with respect to the Society being able to carry on with its charitable activities in 2022 and in future years.

RISK AND CORPORATE GOVERNANCE MATTERS

The Society places a high value on risk management. The risks to which the Society is exposed are reassessed and reviewed by the Trustees on a regular basis. Individual Trustees are given an area of risk management to keep under review, but all Trustees are involved in updating the final risks register.

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

The major risks to which the charity is currently exposed are financial (loss of funding resulting in being unable to support research and other similar activities of the Society), organisational (loss of support of Society volunteers), governance related (failure to identify that professional advice should be sought) and reputational (loss of engagement with the Society's audience being the public, members and associated outside bodies) and effect of external bodies on provision of orthodontics funded by the NHS. These risks are reviewed at least every three months at suitable meetings of the Board of Trustees via a risk register.

The Trustees believe that the charitable company is well placed to resume its more usual types of charitable activity as and when it once again becomes safe to do so.

PLANS FOR FUTURE PERIODS

Future Strategy

External Relations, Clinical Governance and Clinical Practice

The Society intends the continued development of:

- The BOS News to inform the BOS membership;
- The BOS website and associated social media feeds;
- The development of patient information videos; and
- The development and support of the Safebrace campaign along with the Oral Health Foundation.

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

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

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

Internal communications will continue to be improved, maximising electronic communication to reduce the BOS expenses on postage and stationery.

Research

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

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

PUBLIC BENEFIT

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and History

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

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

- The British Society for the Study of Orthodontics, founded in 1907, and the oldest national orthodontic society.
- The Consultant Orthodontists Group was formed in 1964 to represent Orthodontic Consultants in the hospital service.

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- The British Association of Orthodontists (BAO) established in 1965 to represent specialist orthodontic practitioners. The Community Orthodontists Section was founded in 1974 as the Association of Community Orthodontists, which then evolved into the Community Orthodontists Group and became affiliated to BAO in 1987 and changed its name in 1988.
- The Association of University Teachers of Orthodontics, to represent orthodontic teachers.
- The Community Orthodontists Section of the British Association of Orthodontists, to represent community orthodontists.

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

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

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

ORGANISATIONAL STRUCTURE

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

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

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

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

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

- Clinical Governance
 - Audit
 - Publications Committee
 - Ethics Committee
- Community Group (CG)
- Conference & Meetings Committee
- Consultant Orthodontists Group (COG)
- Executive Committee

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

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

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

The day-to-day administration of the Society is undertaken by Mrs Ann Wright, Society Administrator, who is assisted by the other staff of the BOS based at the Society's headquarters in London. The Trustees work closely with the Society Administrator and in doing so supervise and control the authority delegated to her. The Trustees do not believe that there are currently any members of staff that meet the definition of key management personnel.

METHOD OF RECRUITMENT, APPOINTMENT, ELECTION, INDUCTION & TRAINING OF TRUSTEES

Nominations and elections of Directorate Directors

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

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

- The Honorary Secretary will notify the Society membership of a vacancy for a Directorate Director with the rules for submission of a nomination. An explanatory paragraph outlining the role of a Trustee should accompany the notice. A deadline for receipt of nominations shall be clearly stated.
- Candidates who wish to be nominated for election should be proposed by two members of the Society. Self-nomination is permissible if supported by two members. The nomination papers should be signed and dated by both nominators and the nominee and returned to the Honorary Secretary prior to the deadline. The nomination must include a signed declaration by the nominee of a willingness and eligibility to serve if elected. Applications received after the deadline will not be accepted.

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

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

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

Nomination by the Groups:

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

Nomination by members:

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

Nomination and election of the Director of Professional Development:

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

Consideration of nominations:

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

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

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

Induction & Training

New Trustees are inducted into the Society by a formal induction process. The Society holds annual training sessions for Trustees, which are arranged with the Society's accountant, and which are an integral part of the induction and on-going training process.

TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees (who are also the Directors of The British Orthodontic Society for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

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

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

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

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

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

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

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AUDITOR

The society changed its auditors in 2021 to:

Crowe UK
55 Ludgate Hill
London EC4M 7JW

Crowe UK has indicated its willingness to continue in office.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE AUDITOR

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

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees of the charity, who are also the Directors of the company and who have held office since 1 January 2021, are as follows:

Prof Jonathan Sandler	President (resigned 18 September 2021)
Dr Nikki Attack	President (appointed 19 September 2021)
Dr Andrew DiBiase	Honorary Secretary & Company Secretary (Resigned 31 December 2021)
Dr Simon Littlewood	Honorary Secretary (appointed 1 January 2022)
Dr Nigel Fox	Honorary Treasurer
Dr Jadbinder Seehra	Directorate of Clinical Governance
Dr Anshu Sood	Directorate of Clinical Practice
Dr Susan Moore	Directorate of Education (resigned 20 September 2021)
Dr Sally Walker	Directorate of Education (appointed 20 September 2021)
Dr Anjali Patel	Directorate of External Relations
Dr David Waring	Directorate of Professional Development (resigned 31 December 2021)
Dr Trevor Hodge	Directorate of Professional Development (appointed 1 January 2022)
Prof Susan Cunningham	Directorate of Research

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

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

The Trustees have made the following professional appointments:

Solicitor:	Julie Norris, Lawyers for Doctors Limited, Broad Quay House, Prince Street, Bristol BS1 4DJ
Accountant:	Jill North c/o British Orthodontic Society, 12 Bridewell Place, London EC4V 6AP
Auditor:	Crowe U.K. LLP, 49-51 Aquis House, Blagrove Street, Reading, RG1 1PL
Banker:	BG AIB Group (UK) plc, 4 Queen's Square, Belfast BT1 3DJ
Investment Manager:	Quilter Cheviot, One Kingsway, London WC2B 6AN

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

Dr Robert Kirschen, Honorary Patron

FUNDS HELD AS CUSTODIAN

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

This report was approved by the Trustees on6/7/22..... and was signed for and on behalf of the Board by


.....
Secretary

Honorary Secretary & Company

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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

Opinion

We have audited the financial statements of The British Orthodontic Society for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheets, the Cash flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of the charitable company's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Janette Joyce

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

Reading

15 July 2022

THE BRITISH ORTHODONTIC SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

THE BRITISH ORTHODONTIC SOCIETY
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021
COMPANY NUMBER: 03695486

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	1,150,723	1,152,701
Investments	11	<u>1,962,858</u>	<u>2,030,308</u>
		3,113,581	3,183,009
CURRENT ASSETS:			
Debtors	12	208,423	154,269
Cash at bank and in hand		<u>178,097</u>	<u>212,984</u>
		386,520	367,253
LIABILITIES:			
Creditors: Amounts falling due within one year	13	<u>(118,863)</u>	<u>(198,207)</u>
NET CURRENT ASSETS		<u>267,657</u>	<u>169,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AND NET ASSETS		<u>3,381,238</u>	<u>3,352,055</u>
THE FUNDS OF THE CHARITY:			
Restricted income funds			
Scholarship Fund	15	73,539	65,169
Foundation Fund	15	<u>530,104</u>	<u>510,860</u>
TOTAL RESTRICTED FUNDS	15	<u>603,643</u>	<u>576,029</u>
Unrestricted income funds			
General Fund	15	<u>2,777,595</u>	<u>2,776,026</u>
TOTAL CHARITY FUNDS	15	<u>3,381,238</u>	<u>3,352,055</u>

The financial statements on pages 33 to 45 were approved by the Trustees and authorised for issue on 6 July 2022 and are signed on their behalf by



 Dr Nigel Fox
 Honorary Treasurer

THE BRITISH ORTHODONTIC SOCIETY
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	16	(332,015)	(25,414)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest, and rents from investments	5	67,313	44,800
Purchase of tangible fixed assets		(37,697)	(8,286)
Proceeds from sale of investments		576,830	2,489,540
Purchase of investments		<u>(309,318)</u>	<u>(2,655,940)</u>
Net cash (used in)/provided by investing activities		297,128	(129,886)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	18	(34,887)	(155,300)
Cash and cash equivalents at the beginning of the reporting period	18	<u>212,984</u>	<u>368,284</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	18	<u><u>178,097</u></u>	<u><u>212,984</u></u>

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

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

1. ACCOUNTING POLICIES

a) Company information

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

b) Basis of accounting

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

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

c) Going concern

Whilst there remains significant uncertainty regarding the global economic impact of the COVID-19 pandemic and the ability of charitable company to withstand its negative effects, nevertheless the Trustees have a reasonable expectation that the charitable company will continue in operational existence for the foreseeable future and be able to meet all of its financial obligations as they fall due for a period of at least twelve months from the date of approval of these financial statements.

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

d) Income

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

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

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

1. ACCOUNTING POLICIES (CONTINUED)

e) Expenditure

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

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

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

f) Government grants

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

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

g) Taxation

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

h) Tangible fixed assets

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

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

i) Investments

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

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

1. ACCOUNTING POLICIES (CONTINUED)

j) Financial instruments

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

k) Financial assets and liabilities

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

l) Fund accounting

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

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

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

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

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

3. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General donations and other similar types of voluntary income	<u>-</u>	<u>12,457</u>	<u>12,457</u>	<u>31,281</u>

4. DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Subscriptions	527,116	-	527,116	515,122
Annual Conference	394,594	-	394,594	12,870
Other meetings	33,023	-	33,023	31,908
Journal income	89,758	-	89,758	45,350
Sales of publications	45,315	-	45,315	57,959
Grant income – small business scheme	-	-	-	10,000
Other income	<u>8,490</u>	<u>-</u>	<u>8,490</u>	<u>3,750</u>
	<u>1,098,296</u>	<u>-</u>	<u>1,098,296</u>	<u>676,959</u>

5. INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank interest receivable on short term cash deposits	-	-	-	283
Income from investments listed on a recognised stock exchange	41,587	14,362	55,949	37,178
Room hire and associated service charge income receivable	<u>11,364</u>	<u>-</u>	<u>11,364</u>	<u>7,339</u>
	<u>52,951</u>	<u>14,362</u>	<u>67,313</u>	<u>44,800</u>

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

6. COSTS OF THE DISSEMINATION OF INFORMATION

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Annual Conference	371,636	-	371,636	22,554
Other meetings	8,044	-	8,044	28,151
Prizes and awards to nil (2020: one) individuals	-	-	-	37
Journal expenditure	105,544	-	105,544	109,423
Publications costs	28,112	-	28,112	-
Legal fees judicial review	67,761	-	67,761	94,943
Public relations	66,037	-	66,037	43,581
Museum curator fees	6,360	-	6,360	7,512
Subscriptions – international	4,687	-	4,687	3,823
Research project grants to two (2020 two) individuals	-	50,749	50,749	15,892
Professional development costs	88,636	-	88,636	128,579
Subscriptions - national	<u>30</u>	<u>-</u>	<u>30</u>	<u>84</u>
	746,847	50,749	797,596	454,579
Support costs (see note 7)	<u>552,081</u>	<u>-</u>	<u>552,081</u>	<u>437,665</u>
	<u><u>1,298,928</u></u>	<u><u>50,749</u></u>	<u><u>1,349,677</u></u>	<u><u>892,244</u></u>

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

7. SUPPORT & GOVERNANCE COSTS

	Support Costs £	Governance Costs £	Total 2021 £	<i>Total 2020 £</i>
Staff costs (see note 8) (98:2)	182,560	3,726	186,286	170,982
Trustee and committee meeting expenses (50:50)	3,428	3,428	6,856	-
Travel and subsistence (60:40)	5,722	3,814	9,536	19,012
Office, property and insurance costs	59,217	-	59,217	2,568
Telephone, printing, postage and stationery	50,079	-	50,079	39,016
Computer costs	15,897	-	15,897	27,150
Auditor's remuneration:				12,084
Audit fees	-	14,250	14,250	17,500
Accounting and advisory	-	3,250	3,250	10,630
Other accountancy and advisory (50:50)	60,909	-	60,909	59,172
Other professional fees (88:12)	-	-	-	-
Bank and credit card charges	9,401	-	9,401	4,804
Irrecoverable Value Added Tax	77,097	-	77,097	6,804
Other expenses	19,628	-	19,628	35,008
Depreciation	39,675	-	39,675	32,935
	<u>523,613</u>	<u>28,468</u>	<u>552,081</u>	<u>437,665</u>

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

8. STAFF COSTS

	2021	2020
	No	No
The average monthly number of persons employed by the charitable company (excluding Trustees and directors) during the year was as follows:		
Office and administration	<u>3</u>	<u>3</u>
Staff costs for the above persons:		
Wages and salaries	116,347	120,267
Social security costs	12,403	9,948
Pension costs	<u>4,343</u>	<u>4,243</u>
TOTAL PAYROLL COSTS	<u>133,093</u>	<u>134,458</u>
Casual staff costs	53,193	33,801
Recruitment expenses	-	885
Training Fees	<u>-</u>	<u>1,838</u>
TOTAL EMPLOYMENT COSTS	<u>186,286</u>	<u>170,982</u>

Some of the comparative figures have been restated to more accurately analyse the staff costs involved. The overall total of comparative costs has not changed.

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

The Trustees do not believe that there were any members of staff that meet the definition of key management personnel during the current or previous year.

The Trustees and directors received no remuneration for their services to the charitable company during the current or previous year. During the year, six (2020: *four*) Trustees were reimbursed for trustee and committee meeting expenses incurred on behalf of the charitable company totalling £2,304 (2020: £1,315).

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

9. RELATED PARTY TRANSACTIONS

Other than the reimbursement of expenses to Trustees as disclosed in note 8, no related party transactions took place during the year (2020: *none*).

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

10. TANGIBLE ASSETS

	Long- leasehold Buildings and improvements £	Computers & office equipment £	Total £
Cost:			
1 January 2021	1,637,313	108,393	1,745,706
Additions	<u>-</u>	<u>37,697</u>	<u>37,697</u>
31 December 2021	1,637,313	146,090	1,783,403
Depreciation:			
1 January 2021	485,341	107,664	593,005
Charge for year	<u>32,914</u>	<u>6,761</u>	<u>39,675</u>
31 December 2021	518,255	114,425	632,680
Net book value:			
31 December 2021	<u>1,119,058</u>	<u>31,665</u>	<u>1,150,723</u>
<i>31 December 2020</i>	<u>1,151,972</u>	<u>729</u>	<u>1,152,701</u>

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

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

11. INVESTMENTS

	2021 £	2020 £
Investment listed on a recognised stock exchange at market value:		
1 January 2021	2,030,308	1,782,455
Additions at cost	309,318	2,655,943
Disposal proceeds	(576,830)	(2,489,540)
Revaluation gain/(losses)	<u>200,062</u>	<u>90,450</u>
31 December 2021	<u><u>1,962,858</u></u>	<u><u>2,030,308</u></u>

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

UK investments	1,962,858	2,030,308
Overseas investments	<u>-</u>	<u>-</u>
	<u><u>1,962,858</u></u>	<u><u>2,030,308</u></u>
Fixed income securities	-	-
Equities	<u>1,962,858</u>	<u>2,030,308</u>
	<u><u>1,962,858</u></u>	<u><u>2,030,308</u></u>

At the balance sheet date, the historical cost of the investments was £1,616,731 (2020: £1,805,411).

12. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	56,868	20,764
Other debtors	36,442	38,249
Prepayments and accrued income	<u>115,113</u>	<u>95,256</u>
	<u><u>208,423</u></u>	<u><u>154,269</u></u>

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

13. CREDITORS

	2021 £	2020 £
Amounts falling due within one year:		
Trade creditors	33,480	34,053
Other creditors	6,904	21,911
Accruals and deferred income	<u>78,479</u>	<u>142,243</u>
	<u>118,863</u>	<u>198,207</u>
 Deferred income:		
Deferred income brought forward	54,292	18,781
Amounts released to income	(54,292)	(18,781)
Amounts received in advance	<u>11,905</u>	<u>54,292</u>
 Deferred income carried forward	<u>11,905</u>	<u>54,292</u>
 Deferred income carried forward comprises:		
Annual Conference and other meetings income received in advance	<u>11,905</u>	<u>54,292</u>

14. FINANCIAL INSTRUMENTS

	2021 £	2020 £
Carrying amount of financial assets:		
Equity instruments measured at fair value	<u>1,962,858</u>	<u>2,030,308</u>

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

15. THE FUNDS OF THE CHARITY

	1 January 2021 £	Income £	Expenditure £	Gains on investments £	31 December 2021 £
Restricted income funds:					
Scholarship Fund	65,169	1,824	(3)	6,549	73,539
Foundation Fund	<u>510,860</u>	<u>24,995</u>	<u>(50,767)</u>	<u>45,016</u>	<u>530,104</u>
	576,029	26,819	(50,770)	51,565	603,643
Unrestricted income funds					
General Fund	<u>2,776,026</u>	<u>1,151,247</u>	<u>(1,298,988)</u>	<u>149,310</u>	<u>2,777,595</u>
	<u><u>3,352,055</u></u>	<u><u>1,178,066</u></u>	<u><u>(1,349,758)</u></u>	<u><u>(200,875)</u></u>	<u><u>3,381,238</u></u>

	1 January 2020 £	Income £	Expenditure £	Gains on investments £	31 December 2020 £
<i>Restricted income funds:</i>					
<i>Scholarship Fund</i>	61,129	1,236	(398)	3,202	65,169
<i>Foundation Fund</i>	<u>433,569</u>	<u>36,094</u>	<u>(17,237)</u>	<u>58,434</u>	<u>510,860</u>
	494,698	37,330	(17,635)	61,636	576,029
<i>Unrestricted income funds</i>					
<i>General Fund</i>	<u>2,922,199</u>	<u>715,710</u>	<u>(881,697)</u>	<u>19,814</u>	<u>2,776,026</u>
	<u><u>3,416,897</u></u>	<u><u>753,040</u></u>	<u><u>(899,332)</u></u>	<u><u>81,450</u></u>	<u><u>3,352,055</u></u>

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

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

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

	2021 £	2020 £
NET (EXPENSE)/INCOME FOR THE REPORTING PERIOD	29,183	(64,842)
Adjustments for:		
Depreciation charges	39,675	32,934
Gains on investments	(200,062)	(81,450)
Dividends, interest and rents from investments	(67,313)	(44,800)
Decrease/(increase) in debtors	(54,154)	50,157
Increase/(decrease) in creditors	<u>(79,344)</u>	<u>82,587</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>(332,015)</u>	<u>(25,414)</u>

17. ALLOCATION OF NET ASSETS BETWEEN FUNDS

2021

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

2020

	Tangible fixed assets £	Investments £	Net current assets £	Total £
Restricted	-	576,029	-	576,029
Unrestricted	<u>1,152,701</u>	<u>1,454,279</u>	<u>169,046</u>	<u>2,776,026</u>
NET FUNDS	<u>1,152,701</u>	<u>2,030,308</u>	<u>169,046</u>	<u>3,352,055</u>

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

18. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 January 2021 £	Cashflows £	At 31 December 2021 £
Cash at bank and in hand	<u>212,984</u>	<u>(34,887)</u>	<u>178,097</u>
NET FUNDS	<u>212,984</u>	<u>(34,887)</u>	<u>178,097</u>

19. COMPARATIVE 2020 STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2020 £</i>
<i>Income from:</i>			
<i>Donations and legacies</i>	-	31,281	31,281
<i>Charitable activities</i>			
- Dissemination of information	676,959	-	676,959
<i>Investments</i>	<u>38,751</u>	<u>6,049</u>	<u>44,800</u>
<i>Total</i>	<u>715,710</u>	<u>37,330</u>	<u>753,040</u>
<i>Expenditure on:</i>			
<i>Raising funds:</i>			
- Investment management costs	(5,382)	(1,706)	(7,088)
<i>Charitable activities:</i>			
- Dissemination of information	<u>(876,315)</u>	<u>(15,929)</u>	<u>(892,244)</u>
<i>Total</i>	<u>(881,697)</u>	<u>(17,635)</u>	<u>(899,332)</u>
<i>Net gains on investments</i>	<u>19,814</u>	<u>61,636</u>	<u>81,450</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS	(146,173)	81,331	(64,842)
RECONCILIATION OF FUNDS			
<i>Fund balance brought forward at 1 January 2020</i>	<u>2,922,199</u>	<u>494,698</u>	<u>3,416,897</u>
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2020	<u>2,776,026</u>	<u>576,029</u>	<u>3,352,055</u>