

# BRITISH ASSOCIATION OF ORAL SURGEONS

England & Wales · Charity number 1112164

## Details

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**Other names** BAOS

**Status** Registered

**Legal form** Charitable company

**Company number** [04294946](#)

**Registered** 2005-11-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Little Orchard  
11 Mostyn Road  
Wimbledon  
London  
SW19 3LJ

**Phone** 01313857484

**Email** [mail@baos.org.uk](mailto:mail@baos.org.uk)

**Website** [www.baos.org.uk](http://www.baos.org.uk)

## Activities

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**Objects:** 1.1 THE ASSOCIATION'S OBJECTS ('THE OBJECTS') ARE TO PROTECT AND PRESERVE PUBLIC HEALTH BY:1.1.1 THE ADVANCEMENT OF EDUCATION OF ORAL SURGEONS, DENTAL SPECIALISTS, DENTAL SURGEONS AND OTHER ALLIED HEALTH CARE PROFESSIONALS;1.1.2 THE PROMOTION AND CARRYING OUT OF RESEARCH INTO ORAL SURGERY;1.1.3 THE PROMOTION OF CLINICAL STANDARDS CONDUCIVE TO ORAL SURGERY;1.1.4 THE PROMOTION OF THESE OBJECTS TO BOTH THE MEDICAL AND DENTAL PROFESSIONS AND OTHER HEALTH CARE ORGANISATIONS.

**Activities:** The advancement of education of oral surgeons, dental specialists, dental surgeons and other allied health care professionals; The promotion and carrying out of research into oral surgery; The promotion of clinical standards conducive to oral surgery; The promotion of these objects

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONALLY.
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£399,935	£354,388	-	-
2023-12-31	£164,647	£154,655	-	-
2022-12-31	£324,114	£299,531	-	-
2021-12-31	£123,309	£166,513	-	-
2020-12-31	£118,339	£45,930	-	-

## Trustees

Name	Role	Appointed
Adrian Curtis		2020-01-01
Chris Waith		2026-01-01
Daniel Thompson		2024-01-01
Dr Adrian Thorp		2018-01-01
Dr Helen Petersen		2018-01-01
Dr Mohamad Samy Darwish		2024-01-01
Dr Reem Masara Al-Koky		2026-01-01
Dr Sarah Jadun		2024-01-01
Dr Tarik Ahmed Mohamed Shembesh		2026-01-01
Dr Yvonna Szyszko		2026-01-01
Jack Anthony Williams		2026-01-01
Kandasamy Ganesan		2022-01-01
Kelly Gillan		2020-01-01
Lee Ann Alexandra Mercer		2021-01-01
Professor Judith Jones		2019-01-01
Rhian Jones		2015-01-01
Tamer Lutfi Suleiman Theodossy		2024-01-01

**BRITISH ASSOCIATION OF ORAL SURGEONS**

England & Wales - Charity number 1112164

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# Accounts

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**British Association of Oral Surgeons**

**Charity No: 1112164**  
**Company No: 04294946**

**Report and Financial Statements**  
**For the year ended 31 December 2024**

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2024

The Trustees present their report with the financial statements for the company for the year ended 31 December 2024.

#### Reference and Administrative Details

Charity Number: 1112164

Company Number: 04294946

Registered Office: Little Orchard 11 Mostyn Road, Wimbledon, London, England, SW19 3LJ

Bankers: Royal Bank of Scotland

Secretary: Adrian Thorp

Trustees: The Trustees serving during the year and since the year-end were as follows:

Julie Burke (President)

Adrian Thorp (Honorary Secretary)

Rhian Jones (President Elect)

Kelly Gillan (Honorary Treasurer)

Kandasamy Ganesan

Adrian Curtis

Judith Jones

Lee Mercer

Kathryn Taylor

Helen Paterson

Alice Cameron Trainee Rep (Appointed 1 January 2024)

Sarah Jadun appointed (Appointed 1 January 2024)

Mohamad Samy Darwish (Appointed 1 January 2024)

Tamer Lutfi Theodossy (Appointed 1 January 2024)

Daniel Thompson (Appointed 1 January 2024)

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2024

The Trustees of the British Association of Oral Surgeons (BAOS) present their annual report and financial statements of the charity for the year ended 31 December 2024.

The financial statements comply with the Charities and Trustee Investment Act 2005, the Charities Accounts Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (Charities SORP FRS102).

### **Objectives and Activities**

Our purpose is to promote the advancement of education research and the development of Oral Surgery in the British Isles and to encourage and assist postgraduate education study and research of Oral Surgery by arranging regular lectures and demonstrations, encouraging the publication of articles and promoting the advancement of theory and practice.

### **Achievements and Performance**

There has been continued financial stability throughout 2024 with an overall increase in balances of over 45k. Significantly, membership numbers and therefore income derived from membership has increased by almost 10k.

The Annual Scientific Conference generated an overall income of 60k.

Independent management of facilities and staffing have resulted in a 9k annual saving.

### **Financial Review**

The financial statements follow on pages 8 to 12. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

#### *Reserves Policy*

BAOS had free reserves at 31 December 2024 of £246,525 (2023: £243,932). The Trustees consider that the charity should hold sufficient reserves to cover six months' running costs to cover unanticipated cost increases or income deficiencies out with the normal budgetary expectations. Any excess funds will be used by Trustees to increase the profile of the Association, to carry out national audit projects to improve patient safety and quality assurance in Oral Surgery and to subsidise events with a view to increasing the Associations membership.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2024

#### *Plans for Future Years*

Due to rising costs, we would expect the conference expenses to increase significantly in 2025 and 2026 which will undoubtedly result in an overall loss of revenue. Contingency for this will be discussed with Council to explore income generating strategies.

Council has decided to invest 35k of the overall association's balance in a wealth management portfolio with the dual purpose of distribution of funds and potentially generate a modest return.

#### **Reference and Administrative Details**

The information relating to the British Association of Oral Surgeons is contained on page 1. The Trustees who served during the year and to the date of this report are listed.

#### **Structure, Governance and Management**

##### *Governing Document*

British Association of Oral Surgeons is a charitable organisation and is governed by its Constitution dated 26 September 2001 (Revised September 2014). It is a registered charity with the Charity Commission for England and Wales.

##### *Trustee induction and training*

New Trustees are briefed on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

##### *Organisation*

The Board of Trustees administers the charity and meets regularly throughout the year.

##### *Risk Management*

The Trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

A strategy has been implemented to protect the overall balance of BAOS by transfer of balances to more than one bank. This adds more protection to funds in the case of bankruptcy.

A balance of £41k now resides in an additional savings account and a low risk investment is being looked at.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2024

### **Structure, Governance and Management (continued)**

#### *Investment Policy*

BAOS is a charitable company and there are no restrictions or limitations to the investment powers of the Trustees within the articles of association. An on-going review of the BAOS financial position has shown that there is consistently a surplus of funds in the charity's current account.

At this time BAOS Council feels that there should be little or no risk attached to the investment plan. This will continue to be reviewed.

### **Statement of Trustees' Responsibilities**

The Trustees of the British Association of Oral Surgeons are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Charity law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business

### **Statement of Trustees' Responsibilities**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



**Treasurer**  
**Kelly Gillan**

**7 July 2025**

**BRITISH ASSOCIATION OF ORAL SURGEONS**  
**Independent Examiner's Report to the Trustees**  
For the Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out in the pages 8 to 12.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with the General Directions given by the Charity Commission Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and,
- to prepare accounts with accord the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Duffin – Chartered Accountant  
M27162  
68 South Trinity Road  
Edinburgh

17<sup>th</sup> July 2025

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 December 2024

	Notes	Unrestricted Funds	Total 2024	Total 2023
<b>Income and endowments</b>				
Charitable activities	3	399,746	399,746	164,464
Investments	4	188	188	183
<b>Total</b>		<u>399,935</u>	<u>399,935</u>	<u>164,647</u>
<b>Expenditure</b>				
Charitable activities	5	<u>354,388</u>	<u>354,388</u>	<u>154,655</u>
<b>Total</b>		<u>354,388</u>	<u>354,388</u>	<u>154,655</u>
<b>Net movement in funds</b>		<u>45,547</u>	<u>45,547</u>	<u>9,992</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	8	<u>243,924</u>	<u>243,924</u>	<u>233,932</u>
<b>Total funds carried forward</b>		<u>289,471</u>	<u>289,471</u>	<u>243,924</u>

The results set out in the income and expenditure account above derive wholly from the continuing operations of the company.

All of the activities listed within 2024 related wholly to the unrestricted fund.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Balance Sheet

As at 31 December 2024

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Debtors: amounts falling due within one year	6	107,920	59,748
Cash at bank and in hand		<u>212,796</u>	<u>227,140</u>
		320,826	286,814
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>31,355</u>	<u>42,890</u>
Net Current Assets		<u>289,471</u>	<u>243,924</u>
Total Assets less Current Liabilities		<u>289,471</u>	<u>243,924</u>
<b>Capital and Reserves</b>			
Unrestricted Fund	8	<u>289,471</u>	<u>243,924</u>
Total Funds		<u>289,471</u>	<u>243,924</u>

The Company is entitled to exemption for audit under section 477 of the Companies Act 2006 for the year ended 31 December 2024.

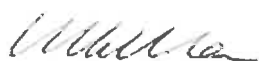
The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the Company keep accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as acceptable to the Company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the Small Companies Regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Directors on 5 December 2024 and were signed on its behalf by:



Treasurer  
Kelly Gillan

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Notes to the Financial Statements**

For the year ended 31 December 2024

#### **1. Legal Status**

The Company is limited by guarantee and does not have share capital.

According to the Memorandum of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while they are a member, such amount as to be required and not exceeding £1.

#### **2. Accounting Policies**

##### **a) Basis of Accounting**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

##### **b) Income**

Subscriptions and all other income are stated at the amounts receivable in the year.

##### **c) Expenditure**

All expenditure is included on an accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

##### **d) Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### **e) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## BRITISH ASSOCIATION OF ORAL SURGEONS

Notes to the Financial Statements (continued)  
For the year ended 31 December 2024

### 2. Accounting Policies (continued)

#### f) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

### 3. Income from charitable activities

	2024	2023
	£	£
<b>Unrestricted Fund</b>		
Membership	139,688	130,934
Conferences and courses	246,138	14,160
Journal and video income	13,780	11,010
Other income	140	8,360
	<u>399,746</u>	<u>164,464</u>

### 4. Investments

	2024	2023
	£	£
Bank Interest	<u>188</u>	<u>183</u>

### 5. Charitable activities

	2024	2023
	£	£
<b>Unrestricted Fund</b>		
Conferences and courses	188,718	11,371
Staff costs	95,737	76,073
Council Meetings	8,956	6,672
Oral Surgery Journal	17,500	17,500
Facility costs	17,000	14,027
Professional and legal services	2,330	2,110
Website	2,461	2,437
Computer systems	991	831
General expenses	16,266	20,415
Bank Charges	1,889	1,633
Membership refunds	2,540	1,587
	<u>354,388</u>	<u>154,655</u>

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued) For the year ended 31 December 2024

#### 6. Debtors

	2024 £	2023 £
Conference deposits	<u>107,920</u>	<u>59,748</u>
	<u>107,920</u>	<u>59,748</u>

#### 7. Creditors

	2024 £	2023 £
Accruals	-	1,050
Deferred Income	<u>31,355</u>	<u>41,840</u>
	<u>31,355</u>	<u>42,890</u>

#### 8. Statement of Funds

	At 31 December 2023 £	Incoming Resources £	Resources Expended £	At 31 December 2024 £
Unrestricted Fund	<u>243,924</u>	<u>399,935</u>	<u>(354,388)</u>	<u>289,471</u>
<b>Total</b>	<u>243,924</u>	<u>399,935</u>	<u>(354,388)</u>	<u>289,471</u>

The Unrestricted Fund represents the funds which the company is free to use in accordance with its charitable activities.



**BRITISH ASSOCIATION OF ORAL SURGEONS**

England & Wales - Charity number 1112164

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# Accounts

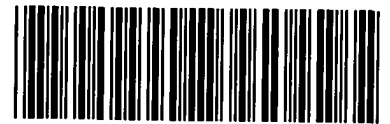
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**British Association of Oral Surgeons**

**Charity No: 1112164**  
**Company No: 04294946**

**Report and Financial Statements**  
**For the year ended 31 December 2023**

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COMPANIES HOUSE

**British Association of Oral Surgeons**

**Report of the Trustees**

**For the Year ended 31 December 2023**

The Trustees present their report with the financial statements for the company for the year ended 31 December 2023.

**Reference and Administrative Details**

**Charity Number: 1112164**

**Company Number: 04294946**

**Registered Office: Little Orchard 11 Mostyn Road, Wimbledon, London, England, SW19 3LJ**

**Bankers: Royal Bank of Scotland**

**Secretary: Adrian Thorp**

**Trustees: The Trustees serving during the year and since the year-end were as follows:**

Julie Burke (President)  
Adrian Thorpe (Honorary Secretary)  
Rhian Jones (President Elect)  
Kelly Gillan (Honorary Treasurer)  
Kandasamy Ganesan  
Adrian Curtis  
Judith Jones  
Lee Mercer  
Kathryn Taylor  
Helen Paterson  
Divya Keshani (Terminated 31 December 2023)  
Catherine Sternberg (Terminated 31 December 2023)  
Tara Renton (Terminated 31 December 2023)  
Edmund Bailey (terminated 31 December 2023)  
Callum Wemyss (terminated 1 January 2023)  
Alex Orchard (Terminated 31 December 2023)  
Paul Coulthard (terminated 15 June 2023)  
Alice Cameron Trainee Rep (Appointed 1 January 2024)  
Sarah Jadun appointed (Appointed 1 January 2024)  
Mohamad Samy Darwish (Appointed 1 January 2024)  
Tamer Lutfi Theodossy (Appointed 1 January 2024)  
Daniel Thompson (Appointed 1 January 2024)

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2023

The Trustees of the British Association of Oral Surgeons (BAOS) present their annual report and financial statements of the charity for the year ended 31 December 2023.

The financial statements comply with the Charities and Trustee Investment Act 2005, the Charities Accounts Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (Charities SORP FRS102).

### **Objectives and Activities**

Our purpose is to promote the advancement of education research and the development of Oral Surgery in the British Isles and to encourage and assist postgraduate education study and research of Oral Surgery by arranging regular lectures and demonstrations, encouraging the publication of articles and promoting the advancement of theory and practice.

### **Achievements and Performance**

2023 was the first complete financial year as an independent charity. The overall balances are stable with a net profit of £9992. There was no annual conference during this year and therefore no income generated. This was due to the change of timing of the conference from September to March resulting in a hiatus of 18 months. Otherwise, there was a complete programme of events including the annual teaching and learning course and other study days. Online webinars continue as they are considered to be a membership benefit despite incurring a small fee.

Membership income remained similar to 2022 as there was no increase in fee and no significant change in membership numbers. This income covers the baseline costs of running the association. This cost is significantly lower now that the charity is independent with a saving of over 10k.

### **Financial Review**

The financial statements follow on pages 8 to 12. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

### *Reserves Policy*

BAOS had free reserves at 31 December 2023 of £243,924 (2022: £233,932). The Trustees consider that the charity should hold sufficient reserves to cover six months' running costs to cover unanticipated cost increases or income deficiencies out with the normal budgetary expectations. Any excess funds will be used by Trustees to increase the profile of the Association and to subsidise events with a view to increasing the Association's membership.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2023

### **Report of the Trustees (continued)**

#### *Plans for Future Years*

In order to support the development of future research projects within the specialty, BAOS continues to contribute 5k per annum to the RCS Pump Priming Grants. A further investment is in the development of an Oral Surgery specific logbook with RCS at a cost of £21k over 3 years. A significant outlay, but one we feel will benefit the specialty overall.

A membership benefit scheme will be developed to encourage retention and expansion of current membership.

### **Reference and Administrative Details**

The information relating to the British Association of Oral Surgeons is contained on page 1. The Trustees who served during the year and to the date of this report are listed.

### **Structure, Governance and Management**

#### *Governing Document*

British Association of Oral Surgeons is a charitable organisation and is governed by its Constitution dated 26 September 2001 (Revised September 2014). It is a registered charity with the Charity Commission for England and Wales.

#### *Trustee induction and training*

New Trustees are briefed on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

#### *Organisation*

The Board of Trustees administers the charity and meets regularly throughout the year.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees** (continued)  
For the Year ended 31 December 2023

### **Structure, Governance and Management** (continued)

#### *Risk Management*

The Trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

A strategy has been implemented to protect the overall balance of BAOS by transfer of balances to more than one bank. This adds more protection to funds in the case of bankruptcy.

A balance of £75k now resides in an additional savings account and another is being opened to enable transfer of a similar amount.

#### *Investment Policy –*

BAOS is a charitable company and there are no restrictions or limitations to the investment powers of the Trustees within the articles of association. An on-going review of the BAOS financial position has shown that there is consistently a surplus of funds in the charity's current account. An independent financial advisor will be consulted in 2024 to explore management options of the existing funds.

At this time BAOS Council feels that there should be little or no risk attached to the investment plan. This will be reviewed in the future if extra funds become available.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2023

#### **Statement of Trustees' Responsibilities**

The Trustees of the British Association of Oral Surgeons are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Charity law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
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- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business

#### **Statement of Trustees' Responsibilities**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Treasurer  
Kelly Gillan

20 August 2024

**BRITISH ASSOCIATION OF ORAL SURGEONS**  
**Independent Examiner's Report to the Trustees**  
For the Year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2022 which are set out in the pages 8 to 12.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

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- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with the General Directions given by the Charity Commission Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

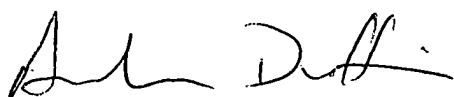
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and,
- to prepare accounts with accord the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Duffin – Chartered Accountant

M 27162  
68 South Trinity Road  
Edinburgh

20<sup>th</sup> AUGUST 2024

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 December 2023

	Notes	Unrestricted Funds	Total 2023	Total 2022
<b>Income and endowments</b>				
Charitable activities	3	164,464	164,464	324,021
Investments	4	183	183	92
<b>Total</b>		<u>164,647</u>	<u>164,647</u>	<u>324,114</u>
<b>Expenditure</b>				
Charitable activities	5	<u>154,655</u>	<u>154,655</u>	<u>299,531</u>
<b>Total</b>		<u>154,655</u>	<u>154,655</u>	<u>299,531</u>
<b>Net movement in funds</b>		<u>9,992</u>	<u>9,992</u>	<u>24,583</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	8	<u>233,932</u>	<u>233,932</u>	<u>209,349</u>
<b>Total funds carried forward</b>		<u>243,924</u>	<u>24,3924</u>	<u>233,932</u>

The results set out in the income and expenditure account above derive wholly from the continuing operations of the company.

All of the activities listed within 2023 related wholly to the unrestricted fund.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Balance Sheet

As at 31 December 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors: amounts falling due within one year	6	59,748	1,620
Cash at bank and in hand		<u>227,140</u>	<u>235,462</u>
		286,814	235,462
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>42,890</u>	<u>3,150</u>
Net Current Assets		<u>243,924</u>	<u>233,932</u>
Total Assets less Current Liabilities		<u>243,924</u>	<u>233,932</u>
<b>Capital and Reserves</b>			
Unrestricted Fund	8	<u>243,924</u>	<u>233,932</u>
Total Funds		<u>243,924</u>	<u>233,932</u>

The Company is entitled to exemption for audit under section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

(a) ensuring that the Company keep accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as acceptable to the Company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the Small Companies Regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Directors on 20 August 2024 and were signed on its behalf by:



Treasurer  
Kelly Gillan

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Notes to the Financial Statements**

For the year ended 31 December 2023

#### **1. Legal Status**

The Company is limited by guarantee and does not have share capital.

According to the Memorandum of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while they are a member, such amount as to be required and not exceeding £1.

#### **2. Accounting Policies**

##### **a) Basis of Accounting**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

##### **b) Income**

Subscriptions and all other income are stated at the amounts receivable in the year.

##### **c) Expenditure**

All expenditure is included on an accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

##### **d) Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### **e) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2023

#### 2. Accounting Policies (continued)

##### f) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

#### 3. Income from charitable activities

	2023	2022
	£	£
<b>Unrestricted Fund</b>		
Membership	130,934	129,130
Conferences and courses	14,160	184,225
Journal and video income	11,010	9,476
Other income	8,360	1,190
	<u>164,464</u>	<u>324,021</u>

#### 4. Investments

	2023	2022
	£	£
Bank Interest	<u>183</u>	<u>92</u>

#### 5. Charitable activities

	2023	2022
	£	£
<b>Unrestricted Fund</b>		
Conferences and courses	11,371	135,888
Staff costs	76,073	29,831
Council Meetings	6,672	6,726
Oral Surgery Journal	17,500	17,500
Facility costs	14,027	83,734
Professional and legal services	2,110	7,148
Website	2,437	2,328
Computer systems	831	1,092
General expenses	20,415	6,615
Bank Charges	1,633	1,981
Membership refunds	1,587	2,690
	<u>154,655</u>	<u>299,531</u>

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2023

#### 6. Debtors

	2023 £	2022 £
Conference deposits	59,748	1,620
	<u>59,748</u>	<u>1,620</u>

#### 7. Creditors

	2023 £	2022 £
Accruals	1,050	3,150
Deferred Income	41,840	-
	<u>42,890</u>	<u>3,150</u>

#### 8. Statement of Funds

	At 31 December 2022 £	Incoming Resources £	Resources Expended £	At 31 December 2023 £
Unrestricted Fund	233,932	164,464	(154,655)	243,924
<b>Total</b>	<u>233,932</u>	<u>164,464</u>	<u>(154,655)</u>	<u>243,924</u>

The Unrestricted Fund represents the funds which the company is free to use in accordance with its charitable activities.

**BRITISH ASSOCIATION OF ORAL SURGEONS**

England & Wales - Charity number 1112164

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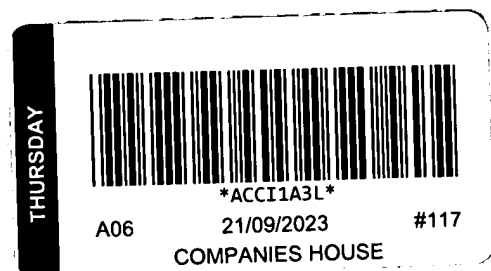
# Accounts

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**British Association of Oral Surgeons**

**Charity No: 1112164**  
**Company No: 04294946**

**Report and Financial Statements**  
**For the year ended 31 December 2022**



## **British Association of Oral Surgeons**

### **Report of the Trustees**

For the Year ended 31 December 2022

The Trustees present their report with the financial statements for the company for the year ended 31 December 2022.

#### **Reference and Administrative Details**

Charity Number: 1112164

Company Number: 04294946

Registered Office: Rose Cottage, Village Road, Cadole, Mold, Flintshire, CH7 5LL

Bankers: Royal Bank of Scotland

Secretary: Adrian Thorp

Trustees: The Trustees serving during the year and since the year-end were as follows:

Julie Burke (President)

Adrian Thorpe (Honorary Secretary)

Rhian Jones (President Elect)

Kelly Gillan (Treasurer)

Edmund Bailey

Adrian Curtis

Judith Jones

Divya Keshani

Lee Mercer

Catherine Sternberg

Kathryn Taylor

Gurnam Aulakh (terminated 1 January 2022)

Helen Paterson

Tara Renton

Kandasamy Ganesan (appointed 1 January 2022)

Callum Wemyss (appointed 1 January 2022) (terminated 1 January 2023)

Alex Orchard (appointed 1 January 2023)

Paul Coulthard (terminated 15 June 2023)

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2022

The Trustees of the British Association of Oral Surgeons (BAOS) present their annual report and financial statements of the charity for the year ended 31 December 2022.

The financial statements comply with the Charities and Trustee Investment Act 2005, the Charities Accounts Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (Charities SORP FRS102).

### **Objectives and Activities**

Our purpose is to promote the advancement of education research and the development of Oral Surgery in the British Isles and to encourage and assist postgraduate education study and research of Oral Surgery by arranging regular lectures and demonstrations, encouraging the publication of articles and promoting the advancement of theory and practice.

### **Achievements and Performance**

2022 showed a full return to previous patterns of activity following the removal of the restrictions imposed by the Covid 19 pandemic. There was resolution of several face to face events including the annual conference, teaching and learning course and a development day for oral surgery trainees, This has resulted in an increase in expenditure compared to 2021. Online events continue to be successfully received and to make a small profit.

Overall the accounts demonstrate a healthy profit for the organisation of £24,583.

There has been a change to the overall running of the society as BAOS is now a fully independent charity (previously BAOS were invoiced by RCSEd for office space, facilities, salaries, payroll and HR all of which incurred vat). This should result in an overall financial saving which will be fully demonstrated in the 2023 accounts.

### **Financial Review**

The financial statements follow on pages 8 to 12. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

#### *Reserves Policy*

BAOS had free reserves at 31 December 2022 of £233,932 (2021: £209,349). The Trustees consider that the charity should hold sufficient reserves to cover six months' running costs to cover unanticipated cost increases or income deficiencies out with the normal budgetary expectations. Any excess funds will be used by Trustees to increase the profile of the Association, to carry out national audit projects to improve patient safety and quality assurance in Oral Surgery and to subsidise events with a view to increasing the Associations membership.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees (continued)**  
For the Year ended 31 December 2022

### *Plans for Future Years*

The profit from events in 2022 was a healthy £48,337. We plan to continue with our flagship events; the "Annual Scientific Conference" is scheduled for March 2024 and the "Teaching and Learning" course for May 2024. There are planned collaborations with other societies e.g. SAAD and BADN which are intended to result in other events being held. Regional events will be largely continued online due to the good feedback from past delegates and the increased numbers of potential participants nationally and internationally in the webinar format. A nominal charge has been implemented to members and non-members to increase the profit from these events.

The 2022 cost of running the Oral Surgery Journal was £8,024. There is a plan to move the journal to being fully open access. This will be the same expenditure for the society, but may alter the income. This will most likely be demonstrated in the 2024 accounts.

### **Reference and Administrative Details**

The information relating to the British Association of Oral Surgeons is contained on page 1. The Trustees who served during the year and to the date of this report are listed.

### **Structure, Governance and Management**

#### *Governing Document*

British Association of Oral Surgeons is a charitable organisation and is governed by its Constitution dated 26 September 2001 (Revised September 2014). It is a registered charity with the Charity Commission for England and Wales.

#### *Trustee induction and training*

New Trustees are briefed on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

#### *Organisation*

The Board of Trustees administers the charity and meets regularly throughout the year.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees (continued)**  
For the Year ended 31 December 2022

### **Structure, Governance and Management (continued)**

#### *Risk Management*

The Trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

A strategy has been implemented to protect the overall balance of BAOS by transfer of balances to more than one bank. This adds more protection to funds in the case of bankruptcy.

A balance of £75k now resides in an additional savings account and another is being opened to enable transfer of a similar amount.

We have accounted for potential increased costs of running of face to face events and have implemented a small increase in ticket prices to allow for this.

#### *Investment Policy*

BAOS is a charitable company and there are no restrictions or limitations to the investment powers of the Trustees within the articles of association. An on-going review of the BAOS financial position has shown that there is consistently a surplus of funds in the charity's current account.

At this time BAOS Council feels that there should be little or no risk attached to the investment plan. This will be reviewed in the future if extra funds become available.

We have actioned sourcing of advice from an independent financial advisor to discuss the development and implementation of an ethical investment strategy. This policy will be reviewed after a further year.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees (continued)**  
For the Year ended 31 December 2022

### **Statement of Trustees' Responsibilities**

The Trustees of the British Association of Oral Surgeons are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Charity law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business

### **Statement of Trustees' Responsibilities**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Treasurer  
Kelly Gillan

13 September 2023

**BRITISH ASSOCIATION OF ORAL SURGEONS**  
**Independent Examiner's Report to the Trustees**  
For the Year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022 which are set out in the pages 8 to 12.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with the General Directions given by the Charity Commission Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and,
- to prepare accounts with accord the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Duffin – Chartered Accountant  
M 27162  
68 South Trinity Road  
Edinburgh

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Statement of Financial Activities (Incorporating Income and Expenditure Account) For the year ended 31 December 2022

	Notes	Unrestricted Funds	Total 2021	Total 2021
<b>Income and endowments</b>				
Charitable activities	3	324,021	324,021	123,269
Investments	4	92	92	40
<b>Total</b>		<u>324,114</u>	<u>324,114</u>	<u>123,309</u>
<b>Expenditure</b>				
Charitable activities	5	299,531	299,531	166,513
<b>Total</b>		<u>299,531</u>	<u>299,531</u>	<u>166,513</u>
<b>Net movement in funds</b>		<u>24,583</u>	<u>24,583</u>	<u>(43,204)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	8	209,349	209,349	255,553
<b>Total funds carried forward</b>		<u>233,932</u>	<u>233,932</u>	<u>209,349</u>

The results set out in the income and expenditure account above derive wholly from the continuing operations of the company.

All of the activities listed within 2022 related wholly to the unrestricted fund.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Balance Sheet

As at 31 December 2022

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors: amounts falling due within one year	6	1,620	1,626
Cash at bank and in hand		<u>235,462</u>	<u>210,787</u>
		235,462	212,413
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>3,150</u>	<u>3,064</u>
Net Current Assets		<u>233,932</u>	<u>209,349</u>
Total Assets less Current Liabilities		<u>233,932</u>	<u>209,349</u>
<b>Capital and Reserves</b>			
Unrestricted Fund	8	<u>233,932</u>	<u>209,349</u>
Total Funds		<u>233,932</u>	<u>209,349</u>

The Company is entitled to exemption for audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

(a) ensuring that the Company keep accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as acceptable to the Company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the Small Companies Regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Directors on 13 September 2023 and were signed on its behalf by:



Treasurer  
Kelly Gillan

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Notes to the Financial Statements**

For the year ended 31 December 2022

#### **1. Legal Status**

The Company is limited by guarantee and does not have share capital.

According to the Memorandum of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while they are a member, such amount as to be required and not exceeding £1.

#### **2. Accounting Policies**

##### **a) Basis of Accounting**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

##### **b) Income**

Subscriptions and all other income are stated at the amounts receivable in the year.

##### **c) Expenditure**

All expenditure is included on an accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

##### **d) Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### **e) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2022

#### 2. Accounting Policies (continued)

##### f) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

#### 3. Income from charitable activities

	2022 £	2021 £
<b>Unrestricted Fund</b>		
Membership	129,130	108,354
Conferences and courses	184,225	4,640
Journal and video income	9,476	9,220
Other income	1,190	1,054
	<u>324,021</u>	<u>123,269</u>

#### 4. Investments

	2022 £	2021 £
Bank Interest	<u>92</u>	<u>40</u>

#### 5. Charitable activities

	2022 £	2021 £
<b>Unrestricted Fund</b>		
Conferences and courses	135,888	9,025
Council Meetings	6,726	5,488
Staff costs	29,831	-
Oral Surgery Journal	17,500	17,500
Facility costs	83,734	121,578
Professional and legal services	7,148	3,391
Website	2,328	2,892
Computer systems	1,092	2,220
General expenses	6,615	925
Bank Charges	1,981	1,442
Membership refunds	2,690	1,718
	<u>299,531</u>	<u>166,513</u>

**BRITISH ASSOCIATION OF ORAL SURGEONS**

Notes to the Financial Statements (continued)  
For the year ended 31 December 2022

**6. Debtors**

	2022 £	2021 £
Conference deposits	1,620	1,242
Prepayments	-	384
	<u>1,620</u>	<u>1,626</u>

**7. Creditors**

	2022 £	2021 £
Accruals	<u>3,150</u>	<u>3,064</u>
	<u>3,150</u>	<u>3,064</u>

**8. Statement of Funds**

	At 31 December 2021 £	Incoming Resources £	Resources Expended £	At 31 December 2022 £
Unrestricted Fund	<u>209,349</u>	<u>324,114</u>	<u>(299,531)</u>	<u>233,932</u>
<b>Total</b>	<u>209,349</u>	<u>324,114</u>	<u>(299,531)</u>	<u>233,932</u>

The Unrestricted Fund represents the funds which the company is free to use in accordance with its charitable activities.

**BRITISH ASSOCIATION OF ORAL SURGEONS**

England & Wales - Charity number 1112164

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# Accounts

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British Association of Oral Surgeons

Charity No: 1112164  
Company No: 04294946

Report and Financial Statements  
For the year ended 31 December 2021



**British Association of Oral Surgeons**

**Report of the Trustees**

**For the Year ended 31 December 2021**

The Trustees present their report with the financial statements for the company for the year ended 31 December 2021.

**Reference and Administrative Details**

**Charity Number:** 1112164

**Company Number:** 04294946

**Registered Office:** Rose Cottage, Village Road, Cadole, Mold, Flintshire, CH7 5LL

**Bankers:** Royal Bank of Scotland

**Secretary:** Adrian Thorp

**Trustees:** The Trustees serving during the year and since the year-end were as follows:

Paul Coulthard (President)  
Julie Burke (President Elect)  
Adrian Thorpe (Honorary Secretary)  
Rhian Jones (Treasurer)  
Rebecca Hierons  
Edmund Bailey  
Adrian Curtis  
Kelly Gillian  
Judith Jones  
Divya Keshani  
Lee Mercer  
Catherine Sternberg  
Kathryn Taylor  
Gurnam Aulakh  
Helen Paterson  
Tara Renton

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2021

The Trustees of the British Association of Oral Surgeons (BAOS) present their annual report and financial statements of the charity for the year ended 31 December 2021.

The financial statements comply with the Charities and Trustee Investment Act 2005, the Charities Accounts Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (Charities SORP FRS102).

### **Objectives and Activities**

Our purpose is to promote the advancement of education research and the development of Oral Surgery in the British Isles and to encourage and assist postgraduate education study and research of Oral Surgery by arranging regular lectures and demonstrations, encouraging the publication of articles and promoting the advancement of theory and practice.

### **Achievements and Performance**

Following a difficult 2020, BAOS focussed on consolidating our position in 2021. We continued with online webinars and lectures as the feedback from our members indicated that the online format was convenient and the CPD being delivered was of a high quality. In order to minimise our financial risk, we made a decision to once again postpone the Annual Conference as we felt face-to-face learning was still prone to cancellation due to Covid levels, and it is now planned for November 2022.

### **Financial Review**

The financial statements follow on pages 8 to 12. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

#### *Reserves Policy*

BAOS had free reserves at 31 December 2021 of £209,349 (2020: £252,553). The Trustees consider that the charity should hold sufficient reserves to cover six months' running costs to cover unanticipated cost increases or income deficiencies out with the normal budgetary expectations. Any excess funds will be used by Trustees to increase the profile of the Association, to carry out national audit projects to improve patient safety and quality assurance in Oral Surgery and to subsidise events with a view to increasing the Associations membership.

#### *Plans for Future Years*

The Teaching and Learning Course was rescheduled for May 2022 and was a great success. We are now planning the next T&L course for June 2023. Our annual conference is scheduled for November 2022. We are planning to return to face-to-face Council meetings but will also continue with some online meetings while we monitor the continued effects of Covid.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees (continued)**  
For the Year ended 31 December 2021

### **Reference and Administrative Details**

The information relating to the British Association of Oral Surgeons is contained on page 2. The Trustees who served during the year and to the date of this report are listed.

### **Structure, Governance and Management**

#### *Governing Document*

British Association of Oral Surgeons is a charitable organisation and is governed by its Constitution dated 26 September 2001 (Revised September 2014). It is a registered charity with the Charity Commission for England and Wales.

#### *Trustee induction and training*

New Trustees are briefed on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

#### *Organisation*

The Board of Trustees administers the charity and meets regularly throughout the year.

#### *Risk Management*

The Trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

During 2020/2021, we have had issues with accessing our bank account as the account was "frozen" due to suspected fraudulent activity. This meant a number of payments were not able to be made in 2020 and were delayed until 2021. We have worked with our bank to prevent this inconvenience happening again in the future.

#### *Coronavirus Pandemic*

The membership of BAOS has remained stable despite the Coronavirus pandemic but undoubtedly our income has reduced over the last two years as we have been unable to hold our annual conference. However, in being pragmatic regarding the scheduling of face-to-face events we have minimised the risk to BAOS by reducing the potential for financial loss. We now feel confident that the rescheduled conference in November 2022 will be able to go ahead with no risk of interruption or cancellation due to covid.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

For the Year ended 31 December 2021

### **Structure, Governance and Management (continued)**

#### *Investment Policy –*

BAOS is a charitable company and there are no restrictions or limitations to the investment powers of the Trustees within the articles of association. An on-going review of the BAOS financial position has shown that there is consistently a surplus of funds in the charity's current account.

At this time, BAOS Council feels that there should be little risk attached to the investment plan. This will be reviewed in the future if extra funds become available.

In the future if further investments are necessary then the service of an independent financial advisor will have to be retained and an ethical investment strategy developed. This policy will be reviewed after a further year.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2021

#### **Statement of Trustees' Responsibilities**

The Trustees of the British Association of Oral Surgeons are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Charity law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Treasurer  
Rhian Jones

Date 05 September 2022

**BRITISH ASSOCIATION OF ORAL SURGEONS**  
**Independent Examiner's Report to the Trustees**  
For the Year ended 31 December 2021

I report on the accounts of the charity for the year ended 31 December 2021 which are set out in the pages 8 to 12.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with the General Directions given by the Charity Commission Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

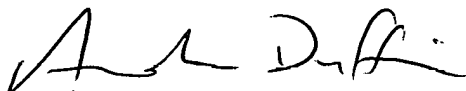
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and,
- to prepare accounts with accord the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Duffin – Chartered Accountant  
M 27162  
68 South Trinity Road  
Edinburgh

27<sup>th</sup> September 2022

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 December 2021

	Notes	Unrestricted Funds	Total 2021	Total 2020
<b>Income and endowments</b>				
Charitable activities	3	123,269	123,269	118,142
Investments	4	40	40	197
<b>Total</b>		<u>123,309</u>	<u>123,309</u>	<u>118,339</u>
<b>Expenditure</b>				
Charitable activities	5	<u>166,513</u>	<u>166,513</u>	<u>45,930</u>
<b>Total</b>		<u>166,513</u>	<u>166,513</u>	<u>45,930</u>
<b>Net movement in funds</b>		<u>(43,204)</u>	<u>(43,204)</u>	<u>72,409</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	8	<u>255,553</u>	<u>255,553</u>	<u>180,144</u>
<b>Total funds carried forward</b>		<u>209,349</u>	<u>209,349</u>	<u>255,553</u>

The results set out in the income and expenditure account above derive wholly from the continuing operations of the company.

All of the activities listed within 2021 related wholly to the unrestricted fund.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Balance Sheet

As at 31 December 2021

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Debtors: amounts falling due within one year	6	1,626	368
Cash at bank and in hand		<u>210,787</u>	<u>253,235</u>
		212,413	253,603
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>3,064</u>	<u>1,050</u>
Net Current Assets		<u>209,349</u>	<u>252,553</u>
Total Assets less Current Liabilities		<u>209,349</u>	<u>252,553</u>
<b>Capital and Reserves</b>			
Unrestricted Fund	8	<u>209,349</u>	<u>252,553</u>
Total Funds		<u>209,349</u>	<u>252,553</u>

The Company is entitled to exemption for audit under section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

(a) ensuring that the Company keep accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as acceptable to the Company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the Small Companies Regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Directors on 5<sup>th</sup> September 2022 and were signed on its behalf by:



Treasurer  
Rhian Jones  
05 September 2022

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Notes to the Financial Statements**

For the year ended 31 December 2021

#### **1. Legal Status**

The Company is limited by guarantee and does not have share capital.

According to the Memorandum of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while they are a member, such amount as to be required and not exceeding £1.

#### **2. Accounting Policies**

##### **a) Basis of Accounting**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

##### **b) Income**

Subscriptions and all other income are stated at the amounts receivable in the year.

##### **c) Expenditure**

All expenditure is included on an accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

##### **d) Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### **e) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2021

#### 2. Accounting Policies (continued)

##### f) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

#### 3. Income from charitable activities

	2021	2020
	£	£
<b>Unrestricted Fund</b>		
Membership	108,354	97,819
Conferences and courses	4,640	10,705
Journal and video income	9,220	7,498
Other income	1,054	2,122
	<u>123,269</u>	<u>118,142</u>

#### 4. Investments

	2021	2020
	£	£
Bank Interest	<u>40</u>	<u>197</u>

#### 5. Charitable activities

	2021	2020
	£	£
<b>Unrestricted Fund</b>		
Conferences and courses	9,025	14,463
Meeting rooms and catering	5,488	459
Oral Surgery Journal	17,500	21,000
Facility costs	121,578	2,603
Professional and legal services	2,341	83
Accountancy fee	1,050	1,300
Website	2,892	788
Insurance	-	283
Computer systems	2,220	837
General expenses	925	608
Bank Charges	1,442	1,209
Membership refunds	1,718	2,302
	<u>166,513</u>	<u>45,930</u>

**BRITISH ASSOCIATION OF ORAL SURGEONS****Notes to the Financial Statements (continued)**  
For the year ended 31 December 2021**6. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Conference deposits	1,242	-
Prepayments	<u>384</u>	<u>368</u>
	<u>1,626</u>	<u>368</u>

**7. Creditors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<u>3,064</u>	<u>1,050</u>
	<u>3,064</u>	<u>1,050</u>

**8. Statement of Funds**

	<b>At 31 December</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31 December</b>
	<b>2020</b>	<b>Resources</b>	<b>Expended</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Fund	<u>252,553</u>	<u>123,309</u>	<u>(166,513)</u>	<u>209,349</u>
<b>Total</b>	<u>252,553</u>	<u>123,309</u>	<u>(166,513)</u>	<u>209,349</u>

The Unrestricted Fund represents the funds which the company is free to use in accordance with its charitable activities.

**BRITISH ASSOCIATION OF ORAL SURGEONS**

England & Wales - Charity number 1112164

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# Accounts

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**British Association of Oral Surgeons**

**Charity No: 1112164**  
**Company No: 04294946**

**Report and Financial Statements**  
**For the year ended 31 December 2020**



**British Association of Oral Surgeons**

**Report of the Trustees  
For the Year ended 31 December 2020**

The Trustees present their report with the financial statements for the company for the year ended 31 December 2020.

**Reference and Administrative Details**

**Charity Number: 1112164**

**Company Number: 04294946**

**Registered Office: 46 Kenton Road, Newcastle Upon Tyne, Tyne and Wear, NE3 4LY**

**Bankers: Royal Bank of Scotland**

**Secretary: Adrian Thorp**

**Trustees: The Trustees serving during the year and since the year-end were as follows:**

**Paul Coulthard (President)  
Rhian Jones (Treasurer)  
Adrian Thorpe (Secretary)  
Julie Burke (President Elect)  
Rebecca Hierons (Past President)  
Edmund Bailey  
Martin Curran  
Adrian Curtis  
Rachel Evans  
Kelly Gillan  
Judith Jones  
Divya Keshani  
Richard Moore  
Gavin Wilson (Co-opted)  
Helen Peterson (Co-opted)**

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2020

The Trustees of the British Association of Oral Surgeons (BAOS) present their annual report and financial statements of the charity for the year ended 31 December 2020.

The financial statements comply with the Charities and Trustee Investment Act 2005, the Charities Accounts Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (Charities SORP FRS102).

### **Objectives and Activities**

Our purpose is to promote the advancement of education research and the development of Oral Surgery in the British Isles and to encourage and assist postgraduate education study and research of Oral Surgery by arranging regular lectures and demonstrations, encouraging the publication of articles and promoting the advancement of theory and practice.

### **Achievements and Performance**

As for everyone, 2020 was an unprecedented year. Several successful regional study days were held in the early part of the year, but once the National Lockdown was implemented in March 2020, all subsequent planned study days were cancelled. As an organisation, BAOS was at the forefront of providing information and advice to our members and to dental colleagues during the Covid-19 pandemic. Our focus was on ensuring patients had access to essential oral surgery services nationwide and BAOS Council members were instrumental in advising the relevant authorities regarding the safe delivery of care.

In addition, without our regional study days and conference, we had to find a way to engage with our members. We have therefore held monthly webinars on a variety of subjects with some high profile National and International Speakers. These have been extremely well received and may well be an avenue we continue to utilise going forward.

### **Financial Review**

The financial statements follow on pages 8 to 12. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

#### *Reserves Policy*

BAOS had free reserves at 31 December 2020 of £252,553 (2019: £180,144). The Trustees consider that the charity should hold sufficient reserves to cover six months' running costs to cover unanticipated cost increases or income deficiencies out with the normal budgetary expectations. Any excess funds will be used by Trustees to increase the profile of the Association, to carry out national audit projects to improve patient safety and quality assurance in Oral Surgery and to subsidise events with a view to increasing the Associations membership.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees (continued)**

**For the Year ended 31 December 2020**

#### **Plans for Future Years**

As we move forwards out of the pandemic, we are beginning to make plans for our next annual conference and our Teaching and Learning Course. Both of these events were postponed during 2020/2021. We have rebooked the Annual Conference for November 2022, and the Teaching and Learning Course for May 2022. We feel these dates are realistic in that the pandemic will be further under control and our members will be more comfortable in attending face-to-face learning opportunities.

#### **Reference and Administrative Details**

The information relating to the British Association of Oral Surgeons is contained on page 1. The Trustees who served during the year and to the date of this report are listed.

#### **Structure, Governance and Management**

##### *Governing Document*

British Association of Oral Surgeons is a charitable organisation and is governed by its Constitution dated 26 September 2001 (Revised September 2014). It is a registered charity with the Charity Commission for England and Wales.

##### *Trustee induction and training*

New Trustees are briefed on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

##### *Organisation*

The Board of Trustees administers the charity and meets regularly throughout the year.

##### *Risk Management*

The Trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

##### *Coronavirus Pandemic*

As an organisation, our most significant risk in 2020 has been the Covid-19 pandemic. The necessary cancellation of all face-to-face meetings, study days and our conference, has necessitated a new way of working and studying. We have been fortunate in the fact that moving our study days, council meetings and conference, did not incur any charges as all venues were happy to re-arrange dates under the circumstance. We will be re-arranging the cancelled events as and when it is safe to do so.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

**Report of the Trustees (continued)**  
For the Year ended 31 December 2020

**Structure, Governance and Management (continued)**  
*Coronavirus Pandemic (continued)*

As our outgoings have been significantly reduced in 2020, we are financially in a stable position and our focus in 2021/2022 will be delivering as much high quality educational opportunities for our membership as possible, either via remote webinars or face to face meetings as appropriate

*Investment Policy –*

BAOS is a charitable company and there are no restrictions or limitations to the investment powers of the Trustees within the articles of association. An on-going review of the BAOS financial position has shown that there is consistently a surplus of funds in the charity's current account.

At this time BAOS Council feels that there should be little or no risk attached to the investment plan. As we have a surplus of funds, we are investigating appropriate investment options to ensure the secure investment of funds which we will then be able to access when needed in the future, as and when we start organising planned events.

In the future if further investments are necessary then the service of an independent financial advisor will have to be retained and an ethical investment strategy developed. This policy will be reviewed after a further year.

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Report of the Trustees**

For the Year ended 31 December 2020

### **Statement of Trustees' Responsibilities**

The Trustees of the British Association of Oral Surgeons are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Charity law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Treasurer  
Rhian Jones

Date 6/9/21

**BRITISH ASSOCIATION OF ORAL SURGEONS**  
**Independent Examiner's Report to the Trustees**  
For the Year ended 31 December 2020

I report on the accounts of the charity for the year ended 31 December 2020 which are set out in the pages 8 to 12.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of Scotland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with the General Directions given by the Charity Commission Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

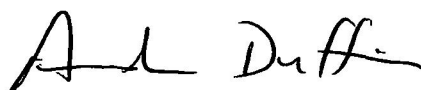
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006 and,
- to prepare accounts with accord the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Duffin – Chartered Accountant

M27162  
68 South Trinity Road  
Edinburgh

15<sup>th</sup> September 2021

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 December 2020

	Notes	Unrestricted Funds	Total 2020	Total 2019
<b>Income and endowments</b>				
Charitable activities	3	118,142	118,142	313,292
Investments	4	197	197	942
<b>Total</b>		<u>118,339</u>	<u>118,339</u>	<u>314,234</u>
<b>Expenditure</b>				
Charitable activities	5	45,930	45,930	235,581
<b>Total</b>		<u>45,930</u>	<u>45,930</u>	<u>235,581</u>
<b>Net movement in funds</b>		<u>72,409</u>	<u>72,409</u>	<u>78,653</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	8	180,144	180,144	101,491
<b>Total funds carried forward</b>		<u>252,553</u>	<u>255,553</u>	<u>180,144</u>

The results set out in the income and expenditure account above derive wholly from the continuing operations of the company.

All of the activities listed within 2020 related wholly to the unrestricted fund.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Balance Sheet

As at 31 December 2020

	Notes	2020 £	2019 £
<b>Current Assets</b>			
Debtors: amounts falling due within one year	6	368	6,955
Cash at bank and in hand		253,235	190,368
		<u>253,603</u>	<u>197,324</u>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>1,050</u>	<u>17,180</u>
Net Current Assets		<u>252,553</u>	<u>180,144</u>
Total Assets less Current Liabilities		<u>252,553</u>	<u>180,144</u>
<b>Capital and Reserves</b>			
Unrestricted Fund	8	<u>252,553</u>	<u>180,144</u>
Total Funds		<u>252,553</u>	<u>180,144</u>

The Company is entitled to exemption for audit under section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the Company keep accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as acceptable to the Company.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the Small Companies Regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Directors on 6/9/21 and were signed on its behalf by:



Treasurer  
Rhian Jones

## **BRITISH ASSOCIATION OF ORAL SURGEONS**

### **Notes to the Financial Statements**

For the year ended 31 December 2020

#### **1. Legal Status**

The Company is limited by guarantee and does not have share capital.

According to the Memorandum of Association of the Company, every member undertakes to contribute to the assets of the Company in the event of its being wound up while they are a member, such amount as to be required and not exceeding £1.

#### **2. Accounting Policies**

##### **a) Basis of Accounting**

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note.

##### **b) Income**

Subscriptions and all other income are stated at the amounts receivable in the year.

##### **c) Expenditure**

All expenditure is included on an accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

##### **d) Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### **e) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2020

#### 2. Accounting Policies (continued)

##### f) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

#### 3. Income from charitable activities

	2020	2019
	£	£
<b>Unrestricted Fund</b>		
Membership	97,819	93,669
Conferences and courses	10,705	208,659
Journal and video income	7,498	6,328
Other income	2,122	4,636
	<u>118,142</u>	<u>313,292</u>

#### 4. Investments

	2020	2019
	£	£
Bank Interest	<u>197</u>	<u>942</u>

#### 5. Charitable activities

	2020	2019
	£	£
<b>Unrestricted Fund</b>		
Conferences and courses	14,463	112,085
Meeting rooms and catering	459	17,352
Oral Surgery Journal	21,000	50,962
Facility costs	2,603	43,413
Professional and legal services	83	13
Accountancy fee	1,300	1,820
Printing and stationery	-	24
Website	788	814
Insurance	283	230
Computer systems	837	432
General expenses	608	3,850
Bank Charges	1,209	1,363
Membership refunds	2,302	-
	<u>45,930</u>	<u>235,581</u>

## BRITISH ASSOCIATION OF ORAL SURGEONS

### Notes to the Financial Statements (continued)

For the year ended 31 December 2020

#### 6. Debtors

	2020 £	2019 £
Conference deposits	-	6,683
Prepayments	368	273
	<u>368</u>	<u>6,955</u>

#### 7. Creditors

	2020 £	2019 £
Accruals	1,050	15,477
Conference deposits	-	1,903
	<u>1,050</u>	<u>17,380</u>

#### 8. Statement of Funds

	At 31 December 2019 £	Incoming Resources £	Resources Expended £	At 31 December 2020 £
Unrestricted Fund	180,144	118,339	(45,930)	252,553
<b>Total</b>	<u>180,144</u>	<u>118,339</u>	<u>(45,930)</u>	<u>252,553</u>

The Unrestricted Fund represents the funds which the company is free to use in accordance with its charitable activities.