

**BRITISH OCULOPLASTIC SURGERY SOCIETY  
(A Charitable Incorporated Organisation)**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**Charity Number: 1188345**

**BRITISH OCULOPLASTIC SURGERY SOCIETY**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

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# **BRITISH OCULOPLASTIC SURGERY SOCIETY**

## **CHARITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2025**

**BOARD OF TRUSTEES:** S Atallah (President) - appointed 27 June 2025  
A G McCormick (Treasurer)  
Mrs K Tambe (Secretary)  
C J Vize (Past President) - resigned 27 June 2025  
D H Verity - resigned 27 June 2025

**CHARITY ADDRESS:** The Gateway  
85 - 101 Sankey Street  
Warrington  
WA1 1SR

**CHARITY NUMBER:** 1188345

**INDEPENDENT EXAMINER:** M C Smith BA (Hons) FCA  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

**BANKERS:** Barclays Bank UK plc  
326 - 328 High Holborn  
London  
WC1V 7PE

# **BRITISH OCULOPLASTIC SURGERY SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report, together with the independently examined financial statements of the charity for the year ended 31 March 2025 and confirm that they comply with the Charities Act 2011, the governing document and the Charities SORP 2019 (FRS 102).

Legal and administrative information set out on page 1 forms part of this report.

### **STRUCTURE, GOVERNANCE, AND MANAGEMENT**

British Oculoplastic Surgery Society (BOSS) is constituted as a Charitable Incorporated Organisation (CIO), as a body corporate under Part 11 of the Charities Act 2011 registered with the Charity Commission for England and Wales on 4 March 2020 (registration number 1188345). The charity is controlled by its governing document, a Deed of Trust.

#### **Trustees**

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible for setting strategies and policies and for ensuring these are implemented appropriately. The trustees who have served throughout the year, and since year end, are shown on page 1.

#### **Risk management**

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Objects**

The charity's objects are to advance the education, research, and quality of clinical practice in oculoplastic surgery.

#### **Significant Activities**

The society provides an opportunity for members and trainees to meet and share their expertise and offers information and advice to the public.

The charity has, this last year, been engaged in the organisation of its annual conference and other educational events.

Furthermore, it has, as usual, provided its members with access to an online journal for educational purposes.

#### **Public Benefit**

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, including 'Public benefit: reporting' [PB3].

### **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

The results for the year and financial position of the charity are shown in the attached financial statements.

Total incoming resources increased by 37% on the previous year from £183,362 to £251,731. Total outgoing resources decreased by 21% on previous year from £236,032 to £185,465.

The cash position at the end of the year was £335,647 (2024: £313,297).

Continued on page 3

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

Continued from page 2

**FINANCIAL REVIEW AND RESULTS FOR THE YEAR (continued)**

**Reserves Policy**

The trustees' policy on the funding of reserves is based on the Charity Commission document CC19 and therefore recognises the need to hold reserves in order to deal with adverse changes in the levels of income and expenditure in future years. At 31 March 2025 free reserves amounted to £378,838 (2024: £312,572).

**ON BEHALF OF THE BOARD OF TRUSTEES:**

**A G McCormick** - Trustee

Date: 31 January 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRITISH OCULOPLASTIC SURGERY SOCIETY  
FOR THE YEAR ENDED 31 MARCH 2025**

I report to the charity trustees on my examination of the accounts of British Oculoplastic Surgery Society for the year ended 31 March 2025 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and, in carrying out my examination. I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M C Smith BA (Hons) FCA  
Member of the Institute of Chartered Accountants in England & Wales  
Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

Date: 31 January 2026

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>INCOME FROM:</b>					
<b>Charitable activities</b>					
Membership fees		219,348	-	219,348	172,270
<b>Other trading activities</b>					
Sponsorships		29,500	-	29,500	8,336
<b>Investments</b>	2	2,883	-	2,883	2,756
<b>Other</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		<b>251,731</b>	<b>-</b>	<b>251,731</b>	<b>183,362</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable activities</b>		185,465	-	185,465	236,032
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	7	<b>185,465</b>	<b>-</b>	<b>185,465</b>	<b>236,032</b>
<b>NET INCOME / (EXPENDITURE)</b>		66,266	-	66,266	(52,670)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>		<b>66,266</b>	<b>-</b>	<b>66,266</b>	<b>(52,670)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward at 1 April 2024		312,572	-	312,572	365,242
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>378,838</b>	<b>-</b>	<b>378,838</b>	<b>312,572</b>

**Total recognised gains and losses**

The charity has no recognised gains or losses other than the surplus or deficit for the current or previous year.

**Continuing operations**

None of the charity's activities were acquired or discontinued during the current or previous year.

The notes form part of these financial statements.

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**BALANCE SHEET**

**31 MARCH 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>FIXED ASSETS:</b>			
Tangible fixed assets		-	-
<b>CURRENT ASSETS:</b>			
Debtors	8	61,619	-
Cash at bank and in hand		<u>335,647</u>	<u>313,297</u>
<b>TOTAL CURRENT ASSETS</b>		397,266	313,297
<b>LIABILITIES</b>			
Creditors: Amounts due within one year	9	<u>(18,428)</u>	<u>(725)</u>
<b>NET CURRENT ASSETS</b>		<u>378,838</u>	<u>312,572</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	11	<u><b>378,838</b></u>	<u><b>312,572</b></u>
<b>FUNDS</b>			
Unrestricted funds: general	10	378,838	312,572
Restricted funds	10	<u>-</u>	<u>-</u>
<b>TOTAL CHARITY FUNDS</b>		<u><b>378,838</b></u>	<u><b>312,572</b></u>

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on the assets of the CIO.

The financial statements were approved and authorised for issue by the Board of Trustees on 31 January 2026 and were signed on its behalf by:

**A G McCormick**  
Trustee

The notes form part of these financial statements.



# **BRITISH OCULOPLASTIC SURGERY SOCIETY**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

British Oculoplastic Surgery Society is constituted as a Charitable Incorporated Organisation (CIO) and is registered with the Charity Commission for England and Wales (registration number 1188345). The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2019 (FRS 102)), and the Charities Act 2011. The charity does not meet the definition of a larger charity under the Charities SORP and is therefore exempt from the requirement to prepare a cash flow statement.

The financial statements are prepared on a going concern basis. The financial statements are prepared in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The trustees have considered the financial position of the organisation and believe that it is currently a going concern.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included within the item of expense to which it relates.

**BRITISH OCULOPLASTIC SURGERY SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES (continued)**

**Debtors**

Debtors are measured at their recoverable amounts.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 trade discounts due.

**2. INCOME FROM INVESTMENTS**

All of the charity's income from investments arises from interest bearing deposit accounts.

**3. TAXATION**

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

**4. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The charity considers its key management personnel comprise the trustees. Key management personnel are not remunerated.

The trustees did not have any expenses reimbursed during the year (2024: £Nil).

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**5. EMPLOYEES**

There were no employees during the year (2024: None) and consequently there were no staff costs for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. NET INCOMING / (OUTGOING) RESOURCES**

Net incoming / (outgoing) resources are stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	990	725
Independent examiner's fees - prior year under-accrual	<u>265</u>	<u>-</u>

**7. TOTAL RESOURCES EXPENDED**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Accountancy - Independent examiner's fee	1,255	725
Advertising	12,540	4,200
Audio visual	11,880	9,267
Bank charges	34	657
Bookkeeping fees	936	936
Computer sundries	1,024	275
Digital agency fees	21,600	14,673
Donations	2,500	2,000
Event insurance	2,661	-
Executive meetings	1,000	987
Grants and prizes	8,700	7,000
Meeting organisation	65,433	190,537
Subscriptions	-	4,475
Sundry expenses	279	300
Venue hire	<u>55,623</u>	<u>-</u>
<b>Total resources expended</b>	<u><u>185,465</u></u>	<u><u>236,032</u></u>

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**8. DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	-	-
Prepayments	<u>61,619</u>	<u>-</u>
	<u><u>61,619</u></u>	<u><u>-</u></u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,873	-
Other creditors	-	-
Social security and other taxes	-	-
Accruals	7,555	725
Deferred income	<u>-</u>	<u>-</u>
	<u><u>18,428</u></u>	<u><u>725</u></u>

**BRITISH OCULOPLASTIC SURGERY SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. MOVEMENT OF FUNDS**

	Balance at 01/04/2024 £	Incoming resources £	Outgoing resources £	Transfer s £	Balance at 31/03/2025 £
<b>Unrestricted funds</b>					
General free reserves	312,572	251,731	(185,465)	-	378,838
Unrestricted fixed assets	-	-	-	-	-
	<u>312,572</u>	<u>251,731</u>	<u>(185,465)</u>	<u>-</u>	<u>378,838</u>
<b>Restricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>312,572</u>	<u>251,731</u>	<u>(185,465)</u>	<u>-</u>	<u>378,838</u>

*Comparative balances for the year ended 31 March 2024:*

	Balance at 01/04/2023 £	Incoming resources £	Outgoing resources £	Transfer s £	Balance at 31/03/2024 £
<b>Unrestricted funds</b>					
General free reserves	365,242	183,362	(236,032)	-	312,572
Unrestricted fixed assets	-	-	-	-	-
	<u>365,242</u>	<u>183,362</u>	<u>(236,032)</u>	<u>-</u>	<u>312,572</u>
<b>Restricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>365,242</u>	<u>183,362</u>	<u>(236,032)</u>	<u>-</u>	<u>312,572</u>

**UNRESTRICTED FUNDS:**

**General**

This represents funds which have been accumulated for the general purposes of the charity.

**Unrestricted fixed assets**

This represents unrestricted funds held as fixed assets and are not readily available.

**RESTRICTED FUNDS:**

The charity currently has no restricted funds.

**BRITISH OCULOPLASTIC SURGERY SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11. ALLOCATION OF THE CHARITY NET ASSETS**

The net assets are held for the various funds as follows:

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Long-term Liabilities £</b>	<b>Total £</b>
Unrestricted funds: general	-	378,838	-	<b>378,838</b>
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*Prior year net assets held for the various funds were as follows:*

	<b>Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Long-term Liabilities £</b>	<b>Total £</b>
Unrestricted funds: general	-	312,572	-	<b>312,572</b>
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2024: None).

**BRITISH OCULOPLASTIC SURGERY SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Charitable activities		172,270	-	172,270
Other trading activities	2	8,336	-	8,336
Investments	3	2,756	-	2,756
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		<b>183,362</b>	<b>-</b>	<b>183,362</b>
<b>EXPENDITURE ON:</b>				
Charitable activities		236,032	-	236,032
		<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	8	<b>236,032</b>	<b>-</b>	<b>236,032</b>
<b>NET EXPENDITURE</b>		<b>(52,670)</b>	<b>-</b>	<b>(52,670)</b>
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>		<b>(52,670)</b>	<b>-</b>	<b>(52,670)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward at 1 April 2023		365,242	-	365,242
		<hr/>	<hr/>	<hr/>
<b>Total funds carried forward at 31 March 2024</b>		<b>312,572</b>	<b>-</b>	<b>312,572</b>