

Report of the Trustees and
Unaudited Financial Statements
for the Period 22 October 2022 to 31 December 2023
for
British Scoliosis Society

Sutton McGrath Hartley
5 Westbrook Court
Sharrow Vale Road
Sheffield
South Yorkshire
S11 8YZ

British Scoliosis Society

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for the Period 22 October 2022 to 31 December 2023

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British Scoliosis Society

Report of the Trustees **for the Period 22 October 2022 to 31 December 2023**

The trustees present their report with the financial statements of the charity for the period 22 October 2022 to 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide a forum for the study of the origin, natural history and treatment of spinal deformities. In furtherance of these objectives, the Society shall:

- 1) Attempt to ensure the highest possible standards of management for individuals with spinal deformities.
- 2) Promote, finance and organise research and development in the field of spinal deformities.
- 3) Educate the community in general, medical practitioners and associated professionals in the most effective methods of recognition, prevention, treatment and long term management of spinal deformities.
- 4) The Society may accumulate funds and receive donations to further the above objectives.

The Society operates throughout England and Wales.

Public benefit

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The British Scoliosis Society (BSS) has continued to support spinal deformity patients, researchers investigating spinal deformities and clinicians who treat spinal deformity patients.

2023 was a good year for the Society. The BSS meeting was held in Liverpool and was a welcome success. This was the largest meeting in terms of delegates for many years. The Society has pushed to improve diversity of its membership, with the aim of representing the full range of individuals working towards the aims and objectives of the BSS. As a result there was a move to increase membership amongst Allied Health Professionals, and an Executive position was created and competed for amongst this demographic.

Membership fees were received during the year now that the Society's website and membership subscription process is up and running.

The BSS has entered into an agreement to fund a research post in conjunction with its sister organisations Orthopaedic Research UK, and the British Association of Spinal Surgeons. The first recipient of this grant was awarded in 2023.

FINANCIAL REVIEW

Financial position

The balance of unrestricted funds amounts to £324,602 as at 31 December 2023 (21 October 2022 - £272,632).

During the period the charity received income totalling £75,234 (2022 - £48,483) and incurred expenditure totalling £23,264 (2022 - £7,193) giving net income for the year totalling £51,970 (2022 - £41,290).

The BSS 2023 Scientific meeting was able to go ahead this year and income from this meeting is accrued in the financial statements totalling £68,662. There was also a Britspine meeting in 2023 and the income from this meeting totalling £6,450 is also accrued in the financial statements.

British Scoliosis Society

Report of the Trustees **for the Period 22 October 2022 to 31 December 2023**

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to £100,000. The trustees consider that reserves at this level will ensure that the Society has sufficient reserves to deal with the risk of a cancelled scientific meeting, or a failed Britspine meeting.

As at 31 December 2023, unrestricted reserves totalled £324,602 which is in excess of the reserves policy. The charity is looking into ways to make use of the unrestricted fund balance and bring it in line with the reserves policy. This includes planning on continuing to donate a larger sum to sister organisations, sponsorship of a clinical leadership fellow post was approved in 2020 and funds have been allocated to pump-prime a study on a national document about adult spinal surgery. A new Research committee has been created under the leadership of Professor Adrian Gardner, which will be supported under its terms of reference to facilitate research into spinal deformity. The first output of this research drive is a successful bid for a jointly sponsored research project at Aston University into Cervical spine problems. This is the first year of an agreed funding drive in conjunction with our sister charity ORUK, and our fellow spine society the British Association of Spine Surgeons.

FUTURE PLANS

The annual scientific meeting for 2024 is actively being planned in Birmingham on 20-22nd November. The 2025 meeting will be in London in November, as a joint meeting with the Nordic Spine Deformity Society. The Charity has delivered a number of online educational and training webinars, which have been successful and well attended. The intention is to continue with this mode of delivery in addition to future face to face meetings, and will act as an additional resource to the scientific meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As of 21 October 2022, the Society registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) with the Charity number 1200779, converting from an unincorporated charity. The assets of the unincorporated charity were transferred to the new Charitable Incorporated Organisation at this date as a Charity merger. The unincorporated charity has since been closed and removed from the register of charities with the Charity Commission. The Charity Number for the former unincorporated charity was 294272. There has been no change in name or objectives/activities of the charity. The trustees decided to change the legal structure of the charity because it is better represented by a CIO due to the trading nature of the AGM, and to ensure appropriate legal framework for the volunteer Trustees.

The Society is governed by a constitution adopted 21 October 2022.

Organisational structure

The Society has up to 9 trustees who serve for up to 6 years and who are elected by the Executive Committee. The trustees are responsible to the Charity Commissioners for the proper conduct of the Society in pursuance of its objects.

The Executive Committee is elected by the membership at the Annual General Meeting, usually consisting of around nine committee members. The Executive Committee consists of the President, the Trustees, the Secretary/Treasurer and six elected members. The elected members shall serve for three years on the Executive Committee and be eligible for re-election for a period of up to five years. The Executive Committee is responsible for the proper administration of the Society.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1200779

British Scoliosis Society

Report of the Trustees
for the Period 22 October 2022 to 31 December 2023

Principal address

The Royal College of Surgeons of England
38-43 Lincoln's Inn Fields
London
WC2A 3PE

Trustees

L M Breakwell
V Jasani
N Oxborrow
N T Davidson (resigned 9/11/2023)
A A Cole (resigned 21/11/2024)
A J S Clarke (resigned 9/11/2023)
N Eames (appointed 9/11/2023)
D Fender (appointed 21/11/2024)
A Gardner (appointed 9/11/2023)
E Bayley (appointed 9/11/2023)
S Munigangaiah (appointed 9/11/2023)
I Harding (resigned 9/11/2023)

Independent Examiner

Sutton McGrath Hartley
5 Westbrook Court
Sharrow Vale Road
Sheffield
South Yorkshire
S11 8YZ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of 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

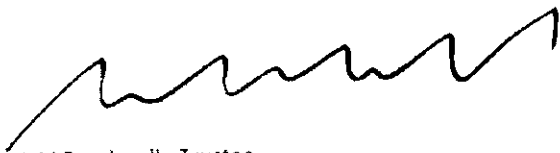
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

British Scoliosis Society
Report of the Trustees
for the Period 22 October 2022 to 31 December 2023

Approved by order of the board of trustees on 30 October 2025 and signed on its behalf by:

A handwritten signature in black ink, consisting of a series of connected loops and a final upward stroke.

L M Breakwell - Trustee

Independent Examiner's Report to the Trustees of
British Scoliosis Society

Independent examiner's report to the trustees of British Scoliosis Society

I report to the charity trustees on my examination of the accounts of British Scoliosis Society (the Trust) for the period 22 October 2022 to 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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) Regulations 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.

On 21 October 2022, the Society changed its legal structure from an Unincorporated Charity to a Charitable Incorporated Organisation. The assets of the Unincorporated Charity were transferred to the Charitable Incorporated Organisation and the Unincorporated charity closed. The required disclosures have been made in the financial statements regarding this change in structure and the accounts have been prepared correctly using merger accounting.



James Salim FCCA

Sutton McGrath Hartley
5 Westbrook Court
Sharrow Vale Road
Sheffield
South Yorkshire
S11 8YZ

30/10/2025

Date:

British Scoliosis Society

**Statement of Financial Activities
for the Period 22 October 2022 to 31 December 2023**

		Period 22/10/22 to 31/12/23 Unrestricted fund £	Period 1/1/22 to 21/10/22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	1,923	661
Charitable activities	5		
Charitable activities		63,193	46,886
Investment income	4	10,118	936
Total		75,234	48,483
EXPENDITURE ON			
Charitable activities	6		
Charitable activities		23,264	7,193
NET INCOME		51,970	41,290
RECONCILIATION OF FUNDS			
Total funds brought forward		272,632	231,342
TOTAL FUNDS CARRIED FORWARD		324,602	272,632

The notes form part of these financial statements

British Scoliosis Society

Balance Sheet
31 December 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
	Notes		
CURRENT ASSETS			
Debtors	10	98,848	112,386
Cash at bank and in hand		235,010	224,517
		<u>333,858</u>	<u>336,903</u>
CREDITORS			
Amounts falling due within one year	11	(9,256)	(64,271)
		<u>324,602</u>	<u>272,632</u>
NET CURRENT ASSETS			
		<u>324,602</u>	<u>272,632</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>324,602</u>	<u>272,632</u>
NET ASSETS			
		<u>324,602</u>	<u>272,632</u>
FUNDS	12		
Unrestricted funds		324,602	272,632
TOTAL FUNDS		<u>324,602</u>	<u>272,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



L M Breakwell - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 22 October 2022 to 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Merger accounting has been used for reporting the change of legal structure from an Unincorporated charity to a Charitable Incorporated Organisation.

The comparative year ended on 21 October 2022 rather than the expected year end date 31 December 2022. This is because this was the date that the charity converted from an unincorporated charity to a Charitable Incorporated Organisation (CIO). The trustees therefore decided to shorten the year end to the date the unincorporated charity structure ceased to exist. The accounts for the current year have then been prepared for a longer period from 22 October 2022 to 31 December 2023, to bring the charity back to its normal year end date of 31 December.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Membership subscriptions

Income from membership subscriptions is recognised in the Statement of Financial Activities on an accruals basis and is spread evenly over the period to which each subscription relates.

Interest Receivable

Interest on funds held on deposit is included when receivable and this is normally upon notification of the interest paid or payable by the bank.

Donations and Legacies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Meeting profit

Income is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The income is accrued if received after the year end but relates to the current year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Notes to the Financial Statements - continued
for the Period 22 October 2022 to 31 December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

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

Going concern

The financial statements have been prepared on a going concern basis. The expected future income and expenditure, together with current reserves allows the charity to continue as a going concern.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

3. DONATIONS AND LEGACIES

	Period 22/10/22 to 31/12/23 £	Period 1/1/22 to 21/10/22 £
Donations and legacies	<u>1,923</u>	<u>661</u>

British Scoliosis Society

**Notes to the Financial Statements - continued
for the Period 22 October 2022 to 31 December 2023**

4. INVESTMENT INCOME

	Period 22/10/22 to 31/12/23 £	Period 1/1/22 to 21/10/22 £
Bank interest receivable	<u>10,118</u>	<u>936</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Period 22/10/22 to 31/12/23 Charitable activities £	Period 1/1/22 to 21/10/22 Total activities £
BSS events	51,860	38,487
Subscriptions	<u>11,333</u>	<u>8,399</u>
	<u>63,193</u>	<u>46,886</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities			
	<u>17,818</u>	<u>5,446</u>	<u>23,264</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 22/10/22 to 31/12/23 £	Period 1/1/22 to 21/10/22 £
Web costs	1,087	1,642
Research Funding	5,000	-
Travel & meeting expenses	811	445
Course fees	<u>10,920</u>	<u>-</u>
	<u>17,818</u>	<u>2,087</u>

British Scoliosis Society

**Notes to the Financial Statements - continued
for the Period 22 October 2022 to 31 December 2023**

8. SUPPORT COSTS

	Governance costs £
Charitable activities	
	<u>5,446</u>

Governance costs includes costs to the independent examiner totalling £2,694 (2022- £2,370).

Support costs, included in the above, are as follows:

Governance costs

	Period 22/10/22 to 31/12/23 Charitable activities	Period 1/1/22 to 21/10/22 Total activities
	£	£
Insurance	361	258
Bank charges	612	429
Sundries	64	143
Accountancy and legal fees	4,409	4,276
	<u>5,446</u>	<u>5,106</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023 nor for the period ended 21 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023 nor for the period ended 21 October 2022.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued income	75,750	112,179
Prepayments	23,098	207
	<u>98,848</u>	<u>112,386</u>

British Scoliosis Society

**Notes to the Financial Statements - continued
for the Period 22 October 2022 to 31 December 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,580	-
Deferred income	4,341	2,289
Accrued expenses	2,335	61,982
	<hr/> 9,256 <hr/>	<hr/> 64,271 <hr/>

Deferred income totalling £4,341 (2022 - £2,289) is included above and relates to annual subscriptions. The movement in the year is as follows:

	2023	2022
	£	£
Balance brought forward at the start of the year	2,289	1,987
Amount released to income	(2,289)	(1,987)
Amount deferred in the year	4,341	2,289
	<hr/> 4,341 <hr/>	<hr/> 2,289 <hr/>
Balance carried forward at the end of the year	4,341	2,289

12. MOVEMENT IN FUNDS

	At 22/10/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	272,632	51,970	324,602
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	272,632	51,970	324,602
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,234	(23,264)	51,970
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	75,234	(23,264)	51,970
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

British Scoliosis Society

Notes to the Financial Statements - continued
for the Period 22 October 2022 to 31 December 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 21/10/22 £
Unrestricted funds			
General fund	231,342	41,290	272,632
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>231,342</u>	<u>41,290</u>	<u>272,632</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,483	(7,193)	41,290
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,483</u>	<u>(7,193)</u>	<u>41,290</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2023.