COMPANY REGISTRATION NUMBER: SC312148
CHARITY REGISTRATION NUMBER: SC037400

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS
Chartered accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**5**
Statement of financial activities (including income and expenditure account)	**7**
Statement of financial position	**8**
Notes to the financial statements	**9**

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	The Association of British Academic Oral and Maxillofacial Surgeons
Charity registration number	SC037400
Company registration number	SC312148
Principal office	Dept of Oral Surgery & Maxillofacial Surgery Cardiff Dental Hospital Cardiff University Heath Park
Registered office	The Royal College of Surgeons, Edinburgh Nicolson Street Edinburgh EH8 9DW
The trustees	
	Professor V Sivarajasingam Dr J Eyeson
Company secretary	Dr Kasia Gurzawska-Comis
Independent examiner	Liam Campbell of R A Clement Associates C.A. 5 Argyll Square Oban Argyll PA34 4AZ

Structure, governance and management

The organisation is a charitable company limited by guarantee and is recognised as a Scottish charity.

The company is registered in Scotland for charitable objects only, and Trustees (officers) are elected by the membership of the Association.

Governing Document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Structure, governance and management ***(continued)***

Governance and Internal Control
The directors have assessed the major risks to which the charity is exposed, in particular, those relating to the operation and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves & Investments
In accordance with the Memorandum and Articles of Association, the directors have the power to invest or dispense the reserves as they see fit.

Objectives and activities

The objects for which the Company is established are to:

- Encourage and support teaching and research in surgery of the mouth, jaws and face;

- Advise on and support standards of teaching and assessment in surgery of mouth, jaws and face for undergraduate and postgraduate dental students;

- Advise on and support research in surgery of the mouth, jaws and face for undergraduate and postgraduate dental students;

- Support any group of trainees or non-consultant career grades with an interest in surgery of the mouth, jaws and face.

The main activities in relation to these objects are to:

- Act as a source of information and advice to central government, universities and other organisations;

- Organise meetings for dissemination of research and development of consensus views on topics of health and health policy relating to surgery of the mouth, jaws and face.

Achievements and performance

Research

ABAOMS held its face-to-face conference in Leeds (26th-28 th November 2025), following on from the Bristol conference in 2024. There was a dedicated trainee study day (26th November 2025) as part of the conference which was well patronised. This structure will be replicated in the future

At the Scientific conference, there were delegates attending - 148

Number of abstracts received - 59
Number selected for posters - 33
Number selected for orals - 8

Achievements and performance ***(continued)***

A number of prizes were awarded at the 2025 annual scientific conference.

There were 2 categories: 1) Education and Research 2) Clinical

The winners of the prizes were:

(Best Oral Presentation - Education & Research): Winner - Alice Rigby - Developing a M3M patient information leaflet: using the evidence base

(Best Oral Presentation - Clinical): Winner - Laura Wade - Anxiety in Oral Surgery: Would CBT help?

(Best Poster Presentation- Education & Research):
Joint Winners - Megan Clark- Flexible training in Oral Surgery
Aisha Patel- 'Did Not Attend' to 'Was Not Brought'. Safeguarding vulnerable adults at LDH

(Best Poster Presentation- Clinical): Delia Smyth- Sclerosing Odontogenic Carcinoma of the Palate: A Rare Malignancy Mimicking a Benign Lesion.

Undergraduate Essay Prize 2025 winner - Lavan Howrami
Dental Core Trainee Essay Prize 2025 - Philip Eburne

There have been webinars throughout 2026-25 year.
May 2025 - Salivary Gland Imaging delivered by Dr Ed Walker

The next face to face conference is scheduled to be in London in November 2026 and Kings College London are organising this in conjunction with ABAOMS

ABAOMS continues to support a pump-prime grant worth £10,000 with RCS FDS - no recipient this year

Clinical & Education

- ABAOMS continues to disseminate its messages via various social media groups (Facebook, Instagram and Twitter) to increase engagement between members
- Sophina Mahmood continues her good work as trainee rep
- Prof Vas Sivarajasingam continues as Treasurer
- Josiah Eyeson continues as President
- Kasia Comis-Gurzawska continues as Secretar
- Hanya Mahmood is Chair of the Education Committee

Thanks to all on the Council and committees who continue to assist ABAOMS fulfil its mission.

Thanks to all of the Council who have assisted ABAOMS and have stepped down from their roles.

Financial review

During the year the charity achieved a surplus of £25,848 (2025: £17,877). At the year end the charity had £97,629 in unrestricted funds (2025: £71,781.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 10/09/2026 and signed on behalf of the board of trustees by:

V Sivarajasingam

Professor V Sivarajasingam
Trustee

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Association of British Academic Oral and Maxillofacial Surgeons

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of The Association of British Academic Oral and Maxillofacial Surgeons ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants 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 giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Liam Campbell

Liam Campbell
of R A Clement Associates C.A.
Independent Examiner

5 Argyll Square
Oban
Argyll
PA34 4AZ

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments				
Charitable activities	**5**	50,345	50,345	36,730
Total income		50,345	50,345	36,730
Expenditure				
Expenditure on charitable activities	**6,7**	24,497	24,497	18,853
Total expenditure		24,497	24,497	18,853
Net income and net movement in funds		25,848	25,848	17,877
Reconciliation of funds				
Total funds brought forward		71,781	71,781	53,904
Total funds carried forward		97,629	97,629	71,781

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

The Association of British Academic Oral and Maxillofacial Surgeons

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		98,574	72,681
Creditors: amounts falling due within one year	**12**	945	900
Net current assets		97,629	71,781
Total assets less current liabilities		97,629	71,781
Net assets		97,629	71,781
Funds of the charity			
Unrestricted funds		97,629	71,781
Total charity funds	**13**	97,629	71,781

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10/09/2026 and are signed on behalf of the board by:

V Sivarajasingam

Professor V Sivarajasingam
Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is The Royal College of Surgeons, Edinburgh, Nicolson Street, Edinburgh, EH8 9DW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticle to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliabily measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3. Accounting policies ***(continued)***

Expenditure ***(continued)***

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apprortioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Association of British Academic Oral and Maxillofacial Surgeons is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Annual conference	47,410	47,410	34,580	34,580
Subscriptions	1,935	1,935	2,150	2,150
Sponsorship	1,000	1,000	–	–
	50,345	50,345	36,730	36,730

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Annual conference	23,152	23,152	17,248	17,248
Support costs	1,345	1,345	1,605	1,605
	24,497	24,497	18,853	18,853

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Annual conference	23,152	358	23,510	18,853
Governance costs	–	987	987	–
	23,152	1,345	24,497	18,853

8. Analysis of support costs

	Total 2026 £	Total 2025 £
Communications and IT	–	120
Governance costs	–	917
Other	–	568
	–	1,605

9. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	917

10. Staff costs

There were no employees during the year (2023: nil).

11. Trustee remuneration and expenses

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

12. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	945	900

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
General funds	71,781	50,345	(24,497)	97,629

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	53,904	36,730	(18,853)	71,781

14. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Current assets	98,574	98,574
Creditors less than 1 year	(945)	(945)
Net assets	97,629	97,629

	Unrestricted Funds £	Total Funds 2025 £
Current assets	72,681	72,681
Creditors less than 1 year	(900)	(900)
Net assets	71,781	71,781