

# BRITISH SOCIETY OF PROSTHODONTICS

England & Wales · Charity number 1013233

## Details

---

Other names	BRITISH SOCIETY FOR THE STUDY OF PROSTHETIC DENTISTRY, BSSPD
Status	Registered
Legal form	Other
Registered	1992-07-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	B S S P D Po Box 179 Liverpool L17 6XA
Phone	01512036362
Email	<a href="mailto:admin@bsspd.org">admin@bsspd.org</a>
Website	<a href="http://bsspd.org">bsspd.org</a>

## Activities

---

**Objects:** THE SOCIETY IS ESTABLISHED TO PROMOTE AND ADVANCE, FOR THE BENEFIT OF THE PUBLIC, EDUCATION IN THE SCIENCE AND PRACTICE OF PROSTHODONTICS (INCLUDING FIXED, REMOVABLE, IMPLANT AND MAXILLOFACIAL PROSTHODONTICS) BY: SUPPORTING AND PROMOTING:- HIGH QUALITY OF PROSTHODONTIC CARE- PROSTHODONTIC RESEARCH, SURVEYS AND INVESTIGATIONS- UNDERGRADUATE AND POSTGRADUATE EDUCATION IN PROSTHODONTICS- THE MAINTENANCE AND IMPROVEMENT OF STANDARDS IN PATIENT CARE AND THE FACILITATION OF LIFELONG EDUCATION IN PROSTHODONTICS

**Activities:** Advancing education and research in prosthetic dentistry for the benefit of the public

## Classification

---

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£161,545	£144,415	-	-
2024-12-31	£147,426	£133,533	-	-
2023-12-31	£139,598	£113,396	-	-
2022-12-31	£76,988	£71,798	-	-
2021-12-31	£45,186	£31,570	-	-
2020-12-31	£44,439	£31,122	-	-

## Trustees

Name	Role	Appointed
Dr Rupert Sloan Austin		2026-04-16
Dr Upen Sachin Patel		2024-04-18
Neil Jeffrey Poyser		2025-04-02
Professor Shakeel Ahmed Shahdad		2025-04-02
Stephanie Patricia Charlton		2025-04-02

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1013233

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2025  
for  
BRITISH SOCIETY OF PROSTHODONTICS**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**BRITISH SOCIETY OF PROSTHODONTICS**

**Contents of the Financial Statements  
for the Year Ended 31 December 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

## BRITISH SOCIETY OF PROSTHODONTICS

### Report of the Trustees for the Year Ended 31 December 2025

---

During 2025, the society has been very busy. Our 71st annual conference was held in London under the presidency of Dr Shiyana Eliyas and we welcomed 335 delegates to the historic Royal Institution of Great Britain. The theme was 'Sustainability in Prosthodontics' with an impressive line-up of internationally renowned speakers sharing their expertise. Dentistry and prosthodontics, like many other fields, are facing the pressing challenge of embracing sustainability, which is not just an ethical responsibility but also a necessity for future generations and feedback from delegates was very positive.

Our very successful web based interactive CPD has continued again this year with our thirteenth series of live webinars. This series of five webinars has also been made available to view 'on demand' for our members. Moving forwards following feedback from members, we will end the live webinars and pre-record them instead and think about recording podcasts additionally.

We were able to hold our successful early practitioner study day this year again and feedback from those who attended was excellent with delegates saying that examiner feedback gave them confidence in answering exam questions.

Additionally, we attended the BDA/Dentistry show event in May 2025 as an exhibitor but also provided a guest lecture slot in the specialty interest theatre. We gained some new members from this event (28) and are planning on attending again next year.

Taking into account new members joining and current members cancelling, we started 2025 with 545 members and ended with 461 members. Most members who cancelled did so because of retirement or ill health or a change in their circumstances (for example undergraduates do not want to pay the increased membership fee once they graduate and become an early practitioner. Likewise, those in training positions/early practitioners often do not renew when their training period ends and they need to pay the increased ordinary membership fee. Many new members joined to attend the conference held in London, to attend the study day and also from the dentistry show event in May. These members tend not to renew the following year so we need to look at what more we can do to retain them for longer.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1013233

##### **Principal address**

PO Box 179  
Liverpool  
Merseyside  
L17 6XA

##### **Trustees**

Mr J Owens (resigned 3.4.25)  
Miss S L King (resigned 3.4.25)  
Dr S Eliyas  
Dr U Patel  
Ms S Hackett (appointed 3.4.25)  
Professor S Shahdad (appointed 3.4.25)  
Mr N Poyser (appointed 3.4.25)

**BRITISH SOCIETY OF PROSTHODONTICS**

**Report of the Trustees  
for the Year Ended 31 December 2025**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 18 February 2026 and signed on its behalf by:

*Shakeel Shahdad*

Professor S Shahdad - Trustee

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

---

**Independent examiner's report to the trustees of British Society of Prosthodontics**

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 31 December 2025.

**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.

*Butterworth Barlow*

Butterworth Barlow Chartered Accountants

Butterworth Barlow  
Liverpool  
Merseyside  
L34 3LG

18 February 2026

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities  
for the Year Ended 31 December 2025

---

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
General		161,545	147,426
		<u>161,545</u>	<u>147,426</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		144,415	133,533
		<u>144,415</u>	<u>133,533</u>
<b>NET INCOME</b>		17,130	13,893
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		214,249	200,356
		<u>214,249</u>	<u>200,356</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>231,379</u>	<u>214,249</u>

The notes form part of these financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

**Balance Sheet  
31 December 2025**

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	57,702	29,934
Cash at bank and in hand		179,170	189,352
		<u>236,872</u>	<u>219,286</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(5,493)	(5,037)
		<u>231,379</u>	<u>214,249</u>
<b>NET CURRENT ASSETS</b>			
		<u>231,379</u>	<u>214,249</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>231,379</u>	<u>214,249</u>
<b>NET ASSETS</b>			
		<u>231,379</u>	<u>214,249</u>
<b>FUNDS</b>			
Unrestricted funds	6	231,379	214,249
		<u>231,379</u>	<u>214,249</u>
<b>TOTAL FUNDS</b>			
		<u>231,379</u>	<u>214,249</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 February 2026 and were signed on its behalf by:

*Shakeel Shahdad*

Professor S Shahdad - Trustee

The notes form part of these financial statements

## BRITISH SOCIETY OF PROSTHODONTICS

### Notes to the Financial Statements for the Year Ended 31 December 2025

---

#### 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.

##### **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.

##### **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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Charitable activities</b>		
General		147,426
		<u>          </u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
General		133,533
		<u>          </u>
<b>NET INCOME</b>		13,893
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		200,356
		<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>214,249</u>
4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.25	31.12.24
	£	£
Prepayments	57,702	29,934
	<u>          </u>	<u>          </u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.25	31.12.24
	£	£
Trade creditors	4,443	12
Other creditors	1,050	5,025
	<u>          </u>	<u>          </u>
	5,493	5,037
	<u>          </u>	<u>          </u>

**BRITISH SOCIETY OF PROSTHODONTICS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**6. MOVEMENT IN FUNDS**

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	214,249	17,130	231,379
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>214,249</u>	<u>17,130</u>	<u>231,379</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,545	(144,415)	17,130
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>161,545</u>	<u>(144,415)</u>	<u>17,130</u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	200,356	13,893	214,249
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>200,356</u>	<u>13,893</u>	<u>214,249</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	147,426	(133,533)	13,893
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>147,426</u>	<u>(133,533)</u>	<u>13,893</u>

**BRITISH SOCIETY OF PROSTHODONTICS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	200,356	31,023	231,379
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>200,356</u>	<u>31,023</u>	<u>231,379</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	308,971	(277,948)	31,023
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>308,971</u>	<u>(277,948)</u>	<u>31,023</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

**BRITISH SOCIETY OF PROSTHODONTICS**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2025**

	31.12.25	31.12.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Subscriptions	35,070	36,755
Conference income	121,756	107,071
Event income	4,279	3,060
Other income	440	540
	<hr/>	<hr/>
	161,545	147,426
	<hr/>	<hr/>
<b>Total incoming resources</b>	161,545	147,426
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	13,342	14,325
Event costs	6,147	8,400
Conference costs	100,281	88,827
Insurance	536	523
Telephone	432	432
Postage and stationery	547	2,201
Advertising and marketing	9,287	6,711
Sundries	335	225
Travel and subsistence	4,436	773
Website costs	5,405	5,057
Bank charges	389	404
Accountancy	1,470	1,020
Name plates & badges	500	3,480
Software & subscriptions	1,308	1,155
	<hr/>	<hr/>
	144,415	133,533
	<hr/>	<hr/>
<b>Total resources expended</b>	144,415	133,533
	<hr/>	<hr/>
<b>Net income</b>	17,130	13,893
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
BRITISH SOCIETY OF PROSTHODONTICS

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

BRITISH SOCIETY OF PROSTHODONTICS

Contents of the Financial Statements  
for the Year Ended 31 December 2024

---

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

# BRITISH SOCIETY OF PROSTHODONTICS

## Report of the Trustees for the Year Ended 31 December 2024

---

During 2024, the society has been very busy. Our 70th annual conference was held in Cardiff under the presidency of Mr James Owens and we welcomed 350 delegates, the most since 2015! The theme was 'Prosthodontics at the Interface - Art and Science with an impressive line-up of internationally renowned speakers sharing their expertise. The aim was to explore the many interfaces of prosthodontics and feedback from delegates was very positive.

Our very successful web based interactive CPD has continued again this year with our twelfth series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members.

We were able to hold our successful early practitioner study day this year again and feedback from those who attended was excellent with delegates saying that examiner feedback gave them confidence in answering exam questions. We also saw another three undergraduate roadshow events taking place in Liverpool, Belfast and Bristol this year with the aim of promoting prosthodontics and our society to the undergraduate population. In total, we received 54 new members from these events as well as promoting the society to the undergraduate population.

Additionally, we attended the BDA/Dentistry show event in May 2024 as an exhibitor but also provided a guest lecture slot in the speciality interest theatre. We gained some new members from this event (27) and are planning on attending again next year.

Taking into account new members joining and current members cancelling, we started 2024 with 504 members and ended with 537 members, increasing upon these numbers from last year. Most members who cancelled did so because of retirement or ill health or a change in their circumstances. Many new members joined in order to attend the conference held in Cardiff, to attend the study day and also from the dentistry show event in May and undergraduate roadshows.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1013233

#### Principal address

PO Box 179  
Liverpool  
Merseyside  
L17 6XA

#### Trustees

Dr P Yule (resigned 4.6.24)  
Dr S Nayar (resigned 18.4.24)  
Mr J Owens  
Miss S L King  
Dr S Eliyas  
Dr U Patel (appointed 18.4.24)

BRITISH SOCIETY OF PROSTHODONTICS

Report of the Trustees  
for the Year Ended 31 December 2024

---

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner  
Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

03 Mar 2025

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Dr U Patel - Trustee

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

---

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

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 31 December 2024.

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.

*Butterworth Barlow*

Butterworth Barlow Chartered Accountants

Butterworth Barlow

Liverpool

Merseyside

L34 3LG  
09 Mar 2025

Date: .....

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General		<u>147,426</u>	<u>139,598</u>
EXPENDITURE ON			
Charitable activities			
General		<u>133,533</u>	<u>113,396</u>
NET INCOME		13,893	26,202
RECONCILIATION OF FUNDS			
Total funds brought forward		200,356	174,154
TOTAL FUNDS CARRIED FORWARD		<u><u>214,249</u></u>	<u><u>200,356</u></u>

The notes form part of these financial statements

BRITISH SOCIETY OF PROSTHODONTICS

Balance Sheet  
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	29,934	130
Cash at bank and in hand		189,352	204,522
		<u>219,286</u>	<u>204,652</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(5,037)	(4,296)
		<u>214,249</u>	<u>200,356</u>
<b>NET CURRENT ASSETS</b>			
		<u>214,249</u>	<u>200,356</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>214,249</u>	<u>200,356</u>
<b>NET ASSETS</b>			
		<u>214,249</u>	<u>200,356</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u>214,249</u>	<u>200,356</u>
<b>TOTAL FUNDS</b>			
		<u>214,249</u>	<u>200,356</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03 Mar 2025 and were signed on its behalf by:



.....  
Dr U Patel - Trustee

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.

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.

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	General		139,598
			<u>          </u>
	EXPENDITURE ON		
	Charitable activities		
	General		113,396
			<u>          </u>
	NET INCOME		26,202
	RECONCILIATION OF FUNDS		
	Total funds brought forward		174,154
			<u>          </u>
	TOTAL FUNDS CARRIED FORWARD		<u>200,356</u>
4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
		£	£
	Prepayments	29,934	130
		<u>          </u>	<u>          </u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
		£	£
	Trade creditors	12	9
	Other creditors	5,025	4,287
		<u>          </u>	<u>          </u>
		<u>5,037</u>	<u>4,296</u>
6.	MOVEMENT IN FUNDS		
		At 1.1.24	Net movement in funds
		£	£
	Unrestricted funds		At
	General fund	200,356	31.12.24
			£
		<u>          </u>	<u>          </u>
	TOTAL FUNDS	<u>200,356</u>	<u>13,893</u>
		<u>          </u>	<u>214,249</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,426	(133,533)	13,893
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>147,426</u>	<u>(133,533)</u>	<u>13,893</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	174,154	26,202	200,356
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>174,154</u>	<u>26,202</u>	<u>200,356</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,598	(113,396)	26,202
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>139,598</u>	<u>(113,396)</u>	<u>26,202</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	174,154	40,095	214,249
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>174,154</u>	<u>40,095</u>	<u>214,249</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	287,024	(246,929)	40,095
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>287,024</u>	<u>(246,929)</u>	<u>40,095</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

## BRITISH SOCIETY OF PROSTHODONTICS

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
Charitable activities		
Subscriptions	36,755	38,840
Conference income	107,071	98,337
Event income	3,060	1,931
Other income	540	490
	<u>147,426</u>	<u>139,598</u>
Total incoming resources	147,426	139,598
<b>EXPENDITURE</b>		
Charitable activities		
Wages	14,325	11,554
Event costs	8,400	10,260
Conference costs	88,827	73,836
Insurance	523	494
Telephone	432	432
Postage and stationery	2,201	448
Advertising and marketing	6,711	9,159
Sundries	225	35
Travel and subsistence	773	116
Website costs	5,057	4,769
Bank charges	404	464
Accountancy	1,020	762
Name plates & badges	3,480	-
Software & subscriptions	1,155	1,067
	<u>133,533</u>	<u>113,396</u>
Total resources expended	133,533	113,396
Net income	<u>13,893</u>	<u>26,202</u>

This page does not form part of the statutory financial statements



**Issuer** Butterworth Barlow

**Document generated** Mon, 3rd Mar 2025 11:48:03 GMT

**Document fingerprint** c41a0e606e848827d341cba64f7accd7

### Parties involved with this document

Document processed	Party + Fingerprint
Mon, 3rd Mar 2025 12:17:40 GMT	Dr Upen Patel - Signer (60c2991fabbd65adde0a08d1a773d5bd)
Mon, 3rd Mar 2025 12:49:37 GMT	Gavin Butterworth - Signer (33733809d4f831ad9f8fe378be306c0b)

### Audit history log

Date	Action
Mon, 3rd Mar 2025 11:48:03 GMT	Envelope generated with fingerprint 736ac9d338c3373896db6201032105fd35.176.231.177
Mon, 3rd Mar 2025 11:48:03 GMT	Document generated with fingerprint c41a0e606e848827d341cba64f7accd7.35.176.231.177
Mon, 3rd Mar 2025 11:48:03 GMT	Dr Upen Patel has been assigned to this envelope.35.176.231.177
Mon, 3rd Mar 2025 11:48:03 GMT	Gavin Butterworth has been assigned to this envelope.35.176.231.177
Mon, 3rd Mar 2025 11:48:09 GMT	Envelope generated
Mon, 3rd Mar 2025 11:48:09 GMT	Sent the envelope to Dr Upen Patel for signing
Mon, 3rd Mar 2025 11:48:09 GMT	Document emailed to party email3.10.199.169
Mon, 3rd Mar 2025 12:16:34 GMT	Dr Upen Patel viewed the envelope147.188.76.229
Mon, 3rd Mar 2025 12:16:48 GMT	Dr Upen Patel viewed the envelope172.167.202.115
Mon, 3rd Mar 2025 12:17:40 GMT	Dr Upen Patel signed the envelope147.188.76.229
Mon, 3rd Mar 2025 12:17:40 GMT	Sent the envelope to Gavin Butterworth for signing147.188.76.229
Mon, 3rd Mar 2025 12:17:41 GMT	Document emailed to party email18.175.172.104
Mon, 3rd Mar 2025 12:17:41 GMT	Dr Upen Patel viewed the envelope147.188.76.229
Mon, 3rd Mar 2025 12:49:05 GMT	Gavin Butterworth viewed the envelope81.149.92.63
Mon, 3rd Mar 2025 12:49:37 GMT	Gavin Butterworth signed the envelope81.149.92.63
Mon, 3rd Mar 2025 12:49:37 GMT	This envelope has been signed by all parties81.149.92.63
Mon, 3rd Mar 2025 12:49:38 GMT	Gavin Butterworth viewed the envelope81.149.92.63

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1013233**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
BRITISH SOCIETY OF PROSTHODONTICS**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**BRITISH SOCIETY OF PROSTHODONTICS**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## BRITISH SOCIETY OF PROSTHODONTICS

### Report of the Trustees for the Year Ended 31 December 2023

---

During 2023, the society has been very busy. During our platinum anniversary year, our annual conference was held in Birmingham under the presidency of Dr Suresh Nayar and we welcomed 234 delegates, including 23 International delegates. The theme was 'One World, One Prosthodontics' and we had an impressive line-up of internationally renowned speakers from around the globe sharing their expertise. The aim was to showcase the differences and similarities in all areas of Prosthodontics worldwide and feedback from delegates was very positive.

Our very successful web based interactive CPD has continued again this year with our eleventh series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members.

We were able to hold our successful young practitioner study day this year face to face for the first time since before the pandemic and feedback from those who attended was excellent with delegates saying that examiner feedback gave them confidence in answering exam questions. We also saw the first of three planned undergraduate roadshow events which took place in Cardiff in November with the aim of promoting prosthodontics and our society to the undergraduate population. Two more of these events are planned for Liverpool and Belfast in 2024 with more if demand dictates.

Additionally, we attended the BDA/Dentistry show event in May 2023 as an exhibitor but also provided a guest lecture slot in the specialty interest theatre. We gained some new members from this event and are planning on attending again next year.

Taking into account new members joining and current members cancelling, we started 2023 with 457 members and ended with 498 members. Most members who cancelled did so because of retirement or ill health. Many new members joined in order to attend the conference held in Birmingham and from the dentistry show event in May.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1013233

##### **Principal address**

PO Box 179  
Liverpool  
Merseyside  
L17 6XA

##### **Trustees**

Ms P Yule  
D Barker (resigned 24.3.23)  
S Nayer  
J Owen  
Miss S L King  
Dr S Elias (appointed 24.3.23)

**BRITISH SOCIETY OF PROSTHODONTICS**

**Report of the Trustees  
for the Year Ended 31 December 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 4 March 2024 and signed on its behalf by:

*Pamela L. Yule*

Ms P Yule - Trustee

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

---

**Independent examiner's report to the trustees of British Society of Prosthodontics**

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 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.

*Butterworth Barlow*

Butterworth Barlow Chartered Accountants

Butterworth Barlow  
Liverpool  
Merseyside  
L34 3LG

4 March 2024

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities  
for the Year Ended 31 December 2023

---

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
General		<u>139,598</u>	<u>76,988</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		<u>113,396</u>	<u>71,798</u>
<b>NET INCOME</b>		26,202	5,190
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		174,154	168,964
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>200,356</u></u>	<u><u>174,154</u></u>

The notes form part of these financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

**Balance Sheet  
31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	130	21,995
Cash at bank and in hand		204,522	165,288
		<u>204,652</u>	<u>187,283</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(4,296)	(13,129)
		<u>200,356</u>	<u>174,154</u>
<b>NET CURRENT ASSETS</b>			
		200,356	174,154
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>200,356</u>	<u>174,154</u>
<b>NET ASSETS</b>			
		<u>200,356</u>	<u>174,154</u>
<b>FUNDS</b>			
Unrestricted funds	6	200,356	174,154
		<u>200,356</u>	<u>174,154</u>
<b>TOTAL FUNDS</b>			
		<u>200,356</u>	<u>174,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2024 and were signed on its behalf by:

*Pamela L. Yule*

P Yule - Trustee

The notes form part of these financial statements

## BRITISH SOCIETY OF PROSTHODONTICS

### Notes to the Financial Statements for the Year Ended 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.

##### **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.

##### **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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

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

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Charitable activities</b>		
General		76,988
		<u>76,988</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
General		71,798
		<u>71,798</u>
<b>NET INCOME</b>		5,190
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		168,964
		<u>168,964</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>174,154</u></u>
<b>4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.12.23	31.12.22
	£	£
Trade debtors	-	4,900
Prepayments	130	17,095
	<u>130</u>	<u>17,095</u>
	<u><u>130</u></u>	<u><u>21,995</u></u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	9	2,109
Other creditors	4,287	11,020
	<u>4,296</u>	<u>13,129</u>

6. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	174,154	26,202	200,356
	<u>174,154</u>	<u>26,202</u>	<u>200,356</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	139,598	(113,396)	26,202
	<u>139,598</u>	<u>(113,396)</u>	<u>26,202</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	168,964	5,190	174,154
	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>

**BRITISH SOCIETY OF PROSTHODONTICS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,988	(71,798)	5,190
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	168,964	31,392	200,356
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>168,964</u>	<u>31,392</u>	<u>200,356</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	216,586	(185,194)	31,392
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>216,586</u>	<u>(185,194)</u>	<u>31,392</u>

**BRITISH SOCIETY OF PROSTHODONTICS**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

---

**7. RELATED PARTY DISCLOSURES**

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

BRITISH SOCIETY OF PROSTHODONTICS

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Subscriptions	38,840	38,268
Conference income	98,337	37,920
Event income	1,931	-
Other income	490	800
	<u>139,598</u>	<u>76,988</u>
<b>Total incoming resources</b>	139,598	76,988
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	11,554	8,592
Event Costs	10,260	2,858
Conference Costs	73,836	41,048
Insurance	494	494
Telephone	432	360
Postage and stationery	448	473
Advertising and marketing	9,159	4,649
Sundries	35	35
Travel and Subsistence	116	868
Website costs	4,769	5,997
Bank charges	464	334
Accountancy	762	750
Name plate renewal	-	4,316
Software Subscription	1,067	1,024
	<u>113,396</u>	<u>71,798</u>
<b>Total resources expended</b>	113,396	71,798
<b>Net income</b>	<u><u>26,202</u></u>	<u><u>5,190</u></u>

This page does not form part of the statutory financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

## **Honorary Treasurer's Report for the year ending 31<sup>st</sup> December 2022**

The society continued to promote the interests of prosthodontics practice and teaching within the United Kingdom during 2022.

We were excited to hold our first face-to-face conference since the Covid pandemic with 179 delegates attending. It was held in Aberdeen and the theme was "Challenging the Dogma in Prosthodontics".

We hosted our 10<sup>th</sup> series of live webinars, continuing to provide CPD for dentists in the UK and beyond. We have worked hard on the website to improve functionality for users, enabling these webinars to be catalogued in a better format, allowing members to find webinars of certain topics more easily to watch retrospectively.

This report should be read in conjunction with the Annual Report and Financial Statement.

### Financial Reserves

The society is registered with the charities commission as a Learned Society. Our aim is not to make a profit but to serve the interests of our member for the benefit of society as a whole.

#### **Our reserves increased by £5190 and now stand at £174,154 at the end of 2022**

- The Income and Expenditure Account for the period from 1 January 2022 to 31 December 2022 shows a surplus of £5190.
- (The surplus in 2021 was £13,616. The surplus in 2020 was £13,317. The surplus in 2019 was £40,455. The surplus in 2018 was £18,548. The deficit in 2017 was £46,894.)
- The society remains in a good financial position with total reserves of £174,154.

### Conference

The society continues to stage an annual conference. The 2022 conference was the first face-to-face conference since 2019 due to the Covid pandemic.

#### **The conference income for the period 1 January 2022-31<sup>st</sup> December 2022 was £37,920 and expenditure was £41,048, resulting in a deficit of £3,128.**

Some conference costs in 2022 relate to deposits for the 2023 conference.

- (The surplus in 2021 was £2767. The surplus in 2020 was £90. The surplus in 2019 was £28,946. The surplus in 2018 was £7,516. The deficit in 2017 was £47,078.)

### Membership

Our membership fees is set to cover the operating expenses of the society and ideally not to be subsidised by the annual conference.

#### **There was a surplus in our operating cost of £10,876 at the end of 2022.**

- The membership fees for the period 1 January 2022 to 31 December 2022 was £38,268 and the expenditure was £27,392 a surplus of £10,876.
- The membership fees for the period 1 January 2021 to 31 December 2021 was £37,933 and the expenditure was £27,485 a surplus of £10,448

- The membership fees for the period 1 January 2020 to 31 December 2020 was £39,989 and the expenditure was £23,596 a surplus of £16,393
- The membership fees for the period 1 January 2019 to 31 December 2019 was £44,388 and the expenditure was £31,611 a surplus of £12,777
- Membership fees 2022 - Ordinary £120, Post-grads or <5yrs qual £50, Undergrads £5, Retired Free
- Membership runs Feb-Jan, Join Feb-Sept – renew Following Feb, Join Sept-Feb – renew Feb the following year

#### CPD activity

**Income £300 Expenditure £2858 Deficit £2558**

- (The deficit in 2021 was £365).

The Young Practitioner’s Study Day was unfortunately not held in 2022, (but we do hope to continue with this in 2023). The virtual live CPD webinars went ahead, with non-members paying £10 to attend.

For members CPD activities are funded by membership fees if not wholly covered by any fees payable for doing that CPD (i.e. webinars are free for members).

#### Summary of Income and expenditure

	<b>Total</b>	<b>Membership /General</b>	<b>Conference</b>	<b>CPD activity</b>	<b>Other</b>
<b>Income 2022</b>	<b>£76,988</b>	<b>£38,268</b>	<b>£37,920</b>	<b>£300</b>	<b>£500</b>
Income 2021	£45,186	£37,933	£2767	£3720	£766
Income 2020	£44,439	£39,989	£4,200	£0	£250
Income 2019	£134,058	£44,388	£84,720	£4,700	£250
Income 2018	£94,538	£44,708	£42,256	£7,574	£0
Income 2017	£160,215	£44,903	£111,975	£3,337	£0
<b>Expenditure 2022</b>	<b>£71,798</b>	<b>£27,392</b>	<b>£41,048</b>	<b>£2858</b>	<b>£500</b>
Expenditure 2021	£31,570	£26,765	£0	£4085	£720
Expenditure 2020	£31,122	£23,596	£4,110	£3416	£0

Expenditure 2019	£93,603	£31,611	£55,774	£6,218	£0
Expenditure 2018	£75,990	£35,551	£34,740	£5,699	£0
Expenditure 2017	£207,109	£36,866	£159,053	£11,190	£0
<b>Surplus (Deficit) 2022</b>	<b>£5190</b>	<b>£10,876</b>	<b>(£3128)</b>	<b>(£2558)</b>	<b>£0</b>
Surplus (Deficit) 2021	£13,616	£11,168	£2767	(£365)	£46
Surplus (Deficit) 2020	£13,317	£16,393	£90	(£3,416)	£250
Surplus (Deficit) 2019	£40,455	£12,777	£28,946	(£1,518)	£250
Surplus (Deficit) 2018	£18,548	£9,157	£7,516	£1,875	£0
Surplus (Deficit) 2017	(£46,894)	£8,037	(£47,078)	(£7,532)	£0

The Charity Commission Reports for the year ended 31 December 2022 will be completed and submitted before the deadline of September 2023.

As always thank you to Mrs Kirstin Berridge, the administrative manager of our society who provides great assistance in the running of the society and support to council.

Pamela L. Yule  
Honorary Treasurer  
March 2023

REGISTERED CHARITY NUMBER: 1013233

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
BRITISH SOCIETY OF PROSTHODONTICS**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**BRITISH SOCIETY OF PROSTHODONTICS**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## BRITISH SOCIETY OF PROSTHODONTICS

### Report of the Trustees for the Year Ended 31 December 2022

---

During 2022, the society was excited to hold its first face to face conference since 2019 before the covid pandemic. The conference was held in Aberdeen under the presidency of Dr Dean Barker and we welcomed 179 delegates, many of whom expressed how lovely it was to meet in person again. The theme was challenging the dogma in prosthodontics and the conference was therefore structured with the aim of scrutinising and debating some of the beliefs that prosthodontists have held dear for many years. A line-up of well-known and high-quality speakers were given a challenging brief by the BSSPD President, Dean Barker, but had free rein to explore their topics and balance available evidence, opinion, and contemporary practice.

Our very successful web based interactive CPD has continued again this year with our tenth series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members. Work has been carried out to catalogue these webinars better, making them more user-friendly by incorporating a search tool for looking for specific webinar topics and additionally make them available to non-members.

We were unable to hold our successful young practitioner study day in 2022 but plans are already in place to hold it face to face in June 2023. Our annual conference will continue in March 2023 and is being held in Birmingham under the presidency of Dr Suresh Nayar who has looked to increase our profile internationally. We also hope to build up our on-demand webinar library with another series of six webinars being curated by Suresh Nayar in 2022/23.

Taking into account new members joining and current members cancelling, we started 2022 with 451 members and ended with 469 members. Some members have unfortunately had to cancel their membership due to the enduring financial constraints that the Covid pandemic has brought, and others through retirement or ill health. Many new members joined in order to attend the conference held in Aberdeen.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1013233

##### **Principal address**

PO Box 179  
Liverpool  
Merseyside  
L17 6XA

##### **Trustees**

Dr R McAndrew (resigned 10.3.22)  
R Austin (resigned 10.3.22)  
Ms P Yule  
D Barker  
S Nayer  
J Owen (appointed 10.3.22)  
Miss S L King (appointed 10.3.22)

**BRITISH SOCIETY OF PROSTHODONTICS**

**Report of the Trustees  
for the Year Ended 31 December 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 28 February 2023 and signed on its behalf by:



Ms P Yule - Trustee

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

---

**Independent examiner's report to the trustees of British Society of Prosthodontics**

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 31 December 2022.

**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.

*Butterworth Barlow*

Butterworth Barlow Chartered Accountants  
Institute of Chartered Accountants in England and Wales  
Butterworth Barlow  
Liverpool  
Merseyside  
L34 3LG

28 February 2023

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
General		76,988	45,186
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		71,798	31,570
<b>NET INCOME</b>		5,190	13,616
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		168,964	155,348
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>174,154</u>	<u>168,964</u>

The notes form part of these financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

**Balance Sheet  
31 December 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	-	4,056
<b>CURRENT ASSETS</b>			
Debtors	5	21,995	15,106
Cash at bank and in hand		165,288	162,686
		<u>187,283</u>	<u>177,792</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(13,129)	(12,884)
		<u>174,154</u>	<u>164,908</u>
<b>NET CURRENT ASSETS</b>			
		<u>174,154</u>	<u>168,964</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>174,154</u>	<u>168,964</u>
<b>NET ASSETS</b>			
		<u>174,154</u>	<u>168,964</u>
<b>FUNDS</b>			
Unrestricted funds	7	174,154	168,964
		<u>174,154</u>	<u>168,964</u>
<b>TOTAL FUNDS</b>			
		<u>174,154</u>	<u>168,964</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2023 and were signed on its behalf by:



P Yule - Trustee

The notes form part of these financial statements

## BRITISH SOCIETY OF PROSTHODONTICS

### Notes to the Financial Statements for the Year Ended 31 December 2022

---

#### 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.

##### **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.

##### **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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

<b>3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
General	45,186
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	31,570
<b>NET INCOME</b>	13,616
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	155,348
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>168,964</u>
<b>4. TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022	4,056
Disposals	<u>(4,056)</u>
At 31 December 2022	-
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>4,056</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	4,900	2,760
Prepayments	17,095	12,346
	<u>21,995</u>	<u>15,106</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	2,109	4
Other creditors	11,020	12,880
	<u>13,129</u>	<u>12,884</u>

7. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	168,964	5,190	174,154
	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>
<b>TOTAL FUNDS</b>	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	76,988	(71,798)	5,190
	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>
<b>TOTAL FUNDS</b>	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	155,348	13,616	168,964
<b>TOTAL FUNDS</b>	<u>155,348</u>	<u>13,616</u>	<u>168,964</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,186	(31,570)	13,616
<b>TOTAL FUNDS</b>	<u>45,186</u>	<u>(31,570)</u>	<u>13,616</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	155,348	18,806	174,154
<b>TOTAL FUNDS</b>	<u>155,348</u>	<u>18,806</u>	<u>174,154</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	122,174	(103,368)	18,806
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>122,174</u>	<u>(103,368)</u>	<u>18,806</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**BRITISH SOCIETY OF PROSTHODONTICS**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Subscriptions	38,268	37,933
Conference income	37,920	2,767
Event income	-	3,720
Other income	800	766
	<hr/>	<hr/>
	76,988	45,186
	<hr/>	<hr/>
<b>Total incoming resources</b>	76,988	45,186
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	8,592	8,192
Event Costs	2,858	4,085
Conference Costs	41,048	-
Insurance	494	488
Telephone	360	360
Postage and stationery	473	240
Advertising and marketing	4,649	8,095
Sundries	35	35
Travel and Subsistence	868	302
Website costs	5,997	7,860
Bank charges	334	278
Accountancy	750	720
Name plate renewal	4,316	-
Software Subscription	1,024	915
	<hr/>	<hr/>
	71,798	31,570
	<hr/>	<hr/>
Total resources expended	71,798	31,570
	<hr/>	<hr/>
<b>Net income</b>	5,190	13,616
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1013233

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
BRITISH SOCIETY OF PROSTHODONTICS**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**BRITISH SOCIETY OF PROSTHODONTICS**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## BRITISH SOCIETY OF PROSTHODONTICS

### Report of the Trustees for the Year Ended 31 December 2022

---

During 2022, the society was excited to hold its first face to face conference since 2019 before the covid pandemic. The conference was held in Aberdeen under the presidency of Dr Dean Barker and we welcomed 179 delegates, many of whom expressed how lovely it was to meet in person again. The theme was challenging the dogma in prosthodontics and the conference was therefore structured with the aim of scrutinising and debating some of the beliefs that prosthodontists have held dear for many years. A line-up of well-known and high-quality speakers were given a challenging brief by the BSSPD President, Dean Barker, but had free rein to explore their topics and balance available evidence, opinion, and contemporary practice.

Our very successful web based interactive CPD has continued again this year with our tenth series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members. Work has been carried out to catalogue these webinars better, making them more user-friendly by incorporating a search tool for looking for specific webinar topics and additionally make them available to non-members.

We were unable to hold our successful young practitioner study day in 2022 but plans are already in place to hold it face to face in June 2023. Our annual conference will continue in March 2023 and is being held in Birmingham under the presidency of Dr Suresh Nayar who has looked to increase our profile internationally. We also hope to build up our on-demand webinar library with another series of six webinars being curated by Suresh Nayar in 2022/23.

Taking into account new members joining and current members cancelling, we started 2022 with 451 members and ended with 469 members. Some members have unfortunately had to cancel their membership due to the enduring financial constraints that the Covid pandemic has brought, and others through retirement or ill health. Many new members joined in order to attend the conference held in Aberdeen.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1013233

##### **Principal address**

PO Box 179  
Liverpool  
Merseyside  
L17 6XA

##### **Trustees**

Dr R McAndrew (resigned 10.3.22)  
R Austin (resigned 10.3.22)  
Ms P Yule  
D Barker  
S Nayer  
J Owen (appointed 10.3.22)  
Miss S L King (appointed 10.3.22)

**BRITISH SOCIETY OF PROSTHODONTICS**

**Report of the Trustees  
for the Year Ended 31 December 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

Approved by order of the board of trustees on 28 February 2023 and signed on its behalf by:



Ms P Yule - Trustee

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

---

**Independent examiner's report to the trustees of British Society of Prosthodontics**

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 31 December 2022.

**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.

*Butterworth Barlow*

Butterworth Barlow Chartered Accountants  
Institute of Chartered Accountants in England and Wales  
Butterworth Barlow  
Liverpool  
Merseyside  
L34 3LG

28 February 2023

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
General		76,988	45,186
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		71,798	31,570
<b>NET INCOME</b>		5,190	13,616
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		168,964	155,348
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>174,154</u>	<u>168,964</u>

The notes form part of these financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

**Balance Sheet  
31 December 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	-	4,056
<b>CURRENT ASSETS</b>			
Debtors	5	21,995	15,106
Cash at bank and in hand		165,288	162,686
		<u>187,283</u>	<u>177,792</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(13,129)	(12,884)
		<u>174,154</u>	<u>164,908</u>
<b>NET CURRENT ASSETS</b>			
		<u>174,154</u>	<u>168,964</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>174,154</u>	<u>168,964</u>
<b>NET ASSETS</b>			
		<u>174,154</u>	<u>168,964</u>
<b>FUNDS</b>			
Unrestricted funds	7	174,154	168,964
		<u>174,154</u>	<u>168,964</u>
<b>TOTAL FUNDS</b>			
		<u>174,154</u>	<u>168,964</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2023 and were signed on its behalf by:



P Yule - Trustee

The notes form part of these financial statements

## BRITISH SOCIETY OF PROSTHODONTICS

### Notes to the Financial Statements for the Year Ended 31 December 2022

---

#### 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.

##### **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.

##### **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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
General	45,186
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	31,570
<b>NET INCOME</b>	13,616
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	155,348
<b>TOTAL FUNDS CARRIED FORWARD</b>	168,964

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022	4,056
Disposals	(4,056)
At 31 December 2022	-
<b>NET BOOK VALUE</b>	
At 31 December 2022	-
At 31 December 2021	4,056

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	4,900	2,760
Prepayments	17,095	12,346
	<u>21,995</u>	<u>15,106</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	2,109	4
Other creditors	11,020	12,880
	<u>13,129</u>	<u>12,884</u>

7. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	168,964	5,190	174,154
	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>
<b>TOTAL FUNDS</b>	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	76,988	(71,798)	5,190
	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>
<b>TOTAL FUNDS</b>	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	155,348	13,616	168,964
<b>TOTAL FUNDS</b>	<u>155,348</u>	<u>13,616</u>	<u>168,964</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,186	(31,570)	13,616
<b>TOTAL FUNDS</b>	<u>45,186</u>	<u>(31,570)</u>	<u>13,616</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	155,348	18,806	174,154
<b>TOTAL FUNDS</b>	<u>155,348</u>	<u>18,806</u>	<u>174,154</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	122,174	(103,368)	18,806
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>122,174</u>	<u>(103,368)</u>	<u>18,806</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**BRITISH SOCIETY OF PROSTHODONTICS**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Subscriptions	38,268	37,933
Conference income	37,920	2,767
Event income	-	3,720
Other income	800	766
	<hr/>	<hr/>
	76,988	45,186
	<hr/>	<hr/>
<b>Total incoming resources</b>	76,988	45,186
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	8,592	8,192
Event Costs	2,858	4,085
Conference Costs	41,048	-
Insurance	494	488
Telephone	360	360
Postage and stationery	473	240
Advertising and marketing	4,649	8,095
Sundries	35	35
Travel and Subsistence	868	302
Website costs	5,997	7,860
Bank charges	334	278
Accountancy	750	720
Name plate renewal	4,316	-
Software Subscription	1,024	915
	<hr/>	<hr/>
	71,798	31,570
	<hr/>	<hr/>
Total resources expended	71,798	31,570
	<hr/>	<hr/>
<b>Net income</b>	5,190	13,616
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

## **Honorary Treasurer's Report for the year ending 31<sup>st</sup> December 2021**

The society continued to promote the interests of prosthodontics practice and teaching within the United Kingdom during 2021.

For a second year there were challenges due to the Covid-19 global pandemic and resulting restrictions. The Conference (joint with BSSPD, BSRD, RD-UK and SSRDG) originally planned for March 2020 in Glasgow took place in a virtual format on 25-26<sup>th</sup> March 2021.

This report should be read in conjunction with the Annual Report and Financial Statement.

### Financial Reserves

The society is registered with the charities commission as a Learned Society. Our aim is not to make a profit but to serve the interests of our member for the benefit of society as a whole.

#### **Our reserves increased by £13,616 and now stand at £168,966 at the end of 2021**

- The Income and Expenditure Account for the period from 1 January 2021 to 31 December 2021 shows a surplus of £13,616.
- (The surplus in 2020 was £13,317. The surplus in 2019 was £40,455. The surplus in 2018 was £18,548. The deficit in 2017 was £46,894. The surplus in 2016 was £1,120.)
- The society remains in a good financial position with total reserves of £168,966.

### Conference

The society continues to stage an annual conference. The 2020 conference was postponed to 2021 due to the Covid pandemic.

#### **The conference income for the period 1 January 2021-31<sup>st</sup> December 2021 was £2,767, and expenditure was £0, resulting in a surplus of £2767.**

There was no expenditure in 2021 as the conference was pushed back from a previous year, most costs had been encountered in the previous financial year for the 2021 conference.

- (The surplus in 2020 was £90. The surplus in 2019 was £28,946. The surplus in 2018 was £7,516. The deficit in 2017 was £47,078.)

### Membership

Our membership fees is set to cover the operating expenses of the society and ideally not to be subsidised by the annual conference.

#### **There was a surplus in our operating cost of £10,448 at the end of 2021.**

- The membership fees for the period 1 January 2021 to 31 December 2021 was £37,933 and the expenditure was £27,485 a surplus of £10,448
- The membership fees for the period 1 January 2020 to 31 December 2020 was £39,989 and the expenditure was £23,596 a surplus of £16,393
- The membership fees for the period 1 January 2019 to 31 December 2019 was £44,388 and the expenditure was £31,611 a surplus of £12,777
- The membership fees for the period 1 January 2018 to 31 December 2018 was £44,708 and the expenditure was £35,551 a surplus of £9,157

- Membership fees 2021 - Ordinary £120, Post-grads or <5yrs qual £50, Undergrads £5, Retired Free
- Membership runs Feb-Jan, Join Feb-Sept – renew Following Feb, Join Sept-Feb – renew Feb the following year

#### CPD activity

**Income £3720 Expenditure £4085 Deficit £365**

- (The deficit in 2020 was £3,416).

The Young Practitioner’s Study Day in 2021 went ahead in a virtual format due to the Covid 19 pandemic. The virtual CPD webinars also still went ahead. We held a successful Autumn online meeting for the first time which was a mixture of speakers’ talks and ‘free presentations’. CPD activities are funded by membership fees if not wholly covered by any fees payable for doing that CPD (i.e. webinars are free for members).

#### Summary of Income and expenditure

	<b>Total</b>	<b>Membership /General</b>	<b>Conference</b>	<b>CPD activity</b>	<b>Other</b>
<b>Income 2021</b>	<b>£45,186</b>	<b>£37,933</b>	<b>£2767</b>	<b>£3720</b>	<b>£766</b>
Income 2020	£44,439	£39,989	£4,200	£0	£250
Income 2019	£134,058	£44,388	£84,720	£4,700	£250
Income 2018	£94,538	£44,708	£42,256	£7,574	£0
Income 2017	£160,215	£44,903	£111,975	£3,337	£0
<b>Expenditure 2021</b>	<b>£31,570</b>	<b>£26,765</b>	<b>£0</b>	<b>£4085</b>	<b>£720</b>
Expenditure 2020	£31,122	£23,596	£4,110	£3416	£0
Expenditure 2019	£93,603	£31,611	£55,774	£6,218	£0
Expenditure 2018	£75,990	£35,551	£34,740	£5,699	£0
Expenditure 2017	£207,109	£36,866	£159,053	£11,190	£0
<b>Surplus (Deficit) 2021</b>	<b>£13,616</b>	<b>£11,168</b>	<b>£2767</b>	<b>(£365)</b>	<b>£46</b>
Surplus (Deficit) 2020	£13,317	£16,393	£90	(£3,416)	£250
Surplus (Deficit) 2019	£40,455	£12,777	£28,946	(£1,518)	£250

<i>Surplus (Deficit) 2018</i>	<i>£18,548</i>	<i>£9,157</i>	<i>£7,516</i>	<i>£1,875</i>	<i>£0</i>
<i>Surplus (Deficit) 2017</i>	<i>(£46,894)</i>	<i>£8,037</i>	<i>(£47,078)</i>	<i>(£7,532)</i>	<i>£0</i>

The Charity Commission Reports for the year ended 31 December 2021 have been completed and will be submitted before the deadline of September 2022.

As always thank you to Mrs Kirstin Berridge, the administrative manager of our society who provides great assistance in the running of the society and support to council.

Pamela L. Yule  
*Honorary Treasurer*  
 March 2022

Charity registration number: 1013233

# British Society of Prosthodontics

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Kingham Accountants Limited  
161 College Street  
St Helens  
WA10 1TY

# British Society of Prosthodontics

## Contents

Reference and Administrative Details .....	1
Trustees' Report .....	2 to 4
Independent examiner's report .....	5
Statement of financial activities .....	6
Balance Sheet .....	7
Notes to the financial statements .....	8 to 12

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund .....	13
--	----

**British Society of Prosthodontics**  
**Reference and Administrative Details**

<b>Charity name</b>	British Society of Prosthodontics
<b>Charity registration number</b>	1013233
<b>Principal office</b>	PO Box 179 Liverpool L17 6XA
<b>Registered office</b>	PO Box 179 Liverpool L17 6XA
<b>Trustees</b>	Dr Rob McAndrew  Mr Rupert Austin  Ms Pamela Yule  Mr Dean Barker  Mr Suresh Nayar (Appointed 17 May 2021)
<b>Accountant</b>	Kingham Accountants Limited 161 College Street St Helens WA10 1TY

## **British Society of Prosthodontics**

### **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Commencement of Activities**

The charity was founded on 29 July 1992 and is registered with the Charity Commission under the charity number 1013233. The trustees and principle address of the charity are listed on Page 1.

#### **Structure, Governance & Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is governed by its Constitution from 13 April 1992, and was amended on 11 November 2011 and 2 April 2012.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Objectives & Activities**

The charities objects and regulations are governed by its constitution, and is best described under the following heading:

The society is established to promote and advance, for the benefit of the public, education in the science and practice of prosthodontics (including fixed, removed, implant and maxillofacial prosthodontics) by supporting and promoting:

- High quality of prosthodontics care
- Prosthodontics research
- Surveys and investigations
- Undergraduate and postgraduate education in prosthodontics
- The maintenance and improvement of standards in patient care
- The facilitation of lifelong education in prosthodontics

**British Society of Prosthodontics**  
**Trustees' Report**

**BSSPD Trustees Report for 2021**

During 2021, the society held the 1ST UK Restorative Dentistry & Prosthodontic Conference, organised jointly by the BSSPD, RD-UK, BSRD and SRRDG. Due to the constraints of Covid-19, this was held virtually under the presidency of Dr Rob McAndrew. Our very successful web based interactive CPD has continued again this year with our ninth series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members. Work has been carried out to catalogue these webinars better, making them more user-friendly by incorporating a search tool for looking for specific webinar topics and additionally make them available to non-members for the first time. Our successful Young Practitioners Group was able to deliver its targeted study day albeit online and received excellent feedback from those who attended, hopefully next year we will be able to return to holding this face-to-face. We also held an Autumn meeting online for the first time which was attended by both members and non-members, delivering presentations relating to quality of life and the management of hypodontia. These presentations were supplemented by several selected short "free" presentations from both members and non-members of the Society who competed for a BSSPD short presentation award.

We hope to return to some sense of normality during 2022, holding our annual conference face to face for the first time since 2019. We also hope to build up our on-demand webinar library. Overall, we started 2021 with 465 members and ended with 451 members. Some members have unfortunately had to cancel their membership due to the financial constraints that the Covid pandemic has brought, and others through retirement or ill health.

Trustees:

Rob McAndrew

Rupert Austin

Neil Poyser removed 29/09/2020

Lorna McCaul removed 29/09/2020

Pamela Yule added 29/09/2020

Dean Barker added 29/09/2020

**O**  **rd:**

.....  
Trustee 18 May 2022

Date:.....

**British Society of Prosthodontics**  
**Trustees' Report**

Approved by the Trustees and signed on their behalf by:

*Pamela L. Yule*

.....

Ms Pamela Yule  
Trustee 17 May 2022

Date:.....

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as 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 connection with 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 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

*Paul Kingham*

.....  
Paul Kingham FCA  
Kingham Accountants Limited  
18 May 2022

161 College Street  
St Helens  
WA10 1TY

Date:.....

## British Society of Prosthodontics

### Statement of Financial Activities for the Year Ended 31 December 2021

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from charitable activities	2	45,186	45,186	44,439
Total incoming resources		45,186	45,186	44,439
<b>Resources expended</b>				
Charitable activities	3	30,850	30,850	30,462
Governance costs	3	720	720	660
Total resources expended		31,570	31,570	31,122
Net movements in funds		13,616	13,616	13,317
<b>Reconciliation of funds</b>				
Total funds brought forward		155,350	155,350	142,033
Total funds carried forward		168,966	168,966	155,350

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 12 form an integral part of these financial statements.

**British Society of Prosthodontics**  
**Balance Sheet as at 31 December 2021**

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		4,056		4,056
<b>Current assets</b>					
Debtors	6	2,886		3	
Cash at bank and in hand		162,688		151,896	
		<u>165,574</u>		<u>151,899</u>	
<b>Creditors: Amounts falling due within one year</b>	7	<u>(664)</u>		<u>(605)</u>	
<b>Net current assets</b>			<u>164,910</u>		<u>151,294</u>
<b>Net assets</b>			<u><u>168,966</u></u>		<u><u>155,350</u></u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>168,966</u>		<u>155,350</u>
<b>Total charity funds</b>			<u><u>168,966</u></u>		<u><u>155,350</u></u>

17 May 2022

Approved by the Board on ..... and signed on its behalf by:

*Pamela L. Yule*

.....

Ms Pamela Yule  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## **British Society of Prosthodontics**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

##### **Incoming resources**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

**British Society of Prosthodontics**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... *continued*

**2 Incoming resources from charitable activities**

	Unrestrict ed Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Conference</b>			
Conference income	2,767	2,767	4,200
<b>Subscriptions</b>			
Subscriptions	37,933	37,933	39,989
<b>Events</b>			
Event income	3,720	3,720	-
<b>General</b>			
Other income	766	766	250
	<u>45,186</u>	<u>45,186</u>	<u>44,439</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... continued

**3 Total resources expended**

	Conference	Events	General	Governance	Total
	£	£	£	£	£
<b>Direct costs</b>					
Cost of goods sold	-	4,085	-	-	4,085
Other direct costs	-	-	552	-	552
Employment costs	-	-	8,192	-	8,192
Establishment costs	-	-	488	-	488
Office expenses	-	-	8,589	-	8,589
Printing, posting and stationery	-	-	240	-	240
Subscriptions and donations	-	-	7,845	-	7,845
Sundry and other costs	-	-	582	-	582
Accountancy fees	-	-	-	720	720
Bank charges	-	-	277	-	277
	<u>-</u>	<u>4,085</u>	<u>26,765</u>	<u>720</u>	<u>31,570</u>

**4 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**British Society of Prosthodontics**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... *continued*

**5 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 January 2021 and 31 December 2021	4,056
<b>Net book value</b>	
As at 31 December 2021	4,056
As at 31 December 2020	4,056

**6 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	2,760	3
Prepayments and accrued income	126	-
	2,886	3

**7 Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	4	5
Accruals and deferred income	660	600
	664	605

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... *continued*

**8 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**9 Analysis of funds**

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	155,350	45,186	(31,570)	168,966
	<u>155,350</u>	<u>45,186</u>	<u>(31,570)</u>	<u>168,966</u>

**10 Net assets by fund**

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	4,056	4,056	4,056
Current assets	165,574	165,574	151,899
Creditors: Amounts falling due within one year	(664)	(664)	(605)
Net assets	<u>168,966</u>	<u>168,966</u>	<u>155,350</u>

**British Society of Prosthodontics**

**Statement of financial activities by fund Year Ended 31 December 2021**

	<b>Unrestrict ed income fund 2021</b>	<b>Unrestrict ed income fund 2020</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Incoming resources from charitable activities	45,186	44,439
Total incoming resources	<u>45,186</u>	<u>44,439</u>
<b>Resources expended</b>		
Charitable activities	30,850	30,462
Governance costs	720	660
Total resources expended	<u>31,570</u>	<u>31,122</u>
Net movements in funds	13,616	13,317
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>155,350</u>	<u>142,033</u>
Total funds carried forward	<u><u>168,966</u></u>	<u><u>155,350</u></u>

This page does not form part of the statutory financial statements.



---

**Issuer** Butterworth Barlow

**Document generated** Tue, 10th May 2022 15:40:32 BST

**Document fingerprint** b6f325ff3399ff4b546ce5e8d486abfa

---

### Parties involved with this document

Document processed	Party + Fingerprint
Tue, 17th May 2022 20:10:58 BST	Mrs Pamela Yule - Signer (d0c5881ccb3afb8e3a86312858772c42)
Wed, 18th May 2022 15:37:06 BST	Mr Dean Barker - Signer (e6a855dff81c842eccf61ddb9fe7fd87)
Wed, 18th May 2022 16:22:48 BST	Mr Paul Kingham - Signer (c0d1fbb32fff71fc4967bd757c5f0e38)
Wed, 18th May 2022 16:22:48 BST	Mrs Kirstin Berridge - Copied In (96834f087107cfc0522d96e8a0a59761)

### Audit history log

Date	Action
Wed, 18th May 2022 16:22:51 BST	Mr Paul Kingham viewed the envelope. (18.132.124.34)
Wed, 18th May 2022 16:22:50 BST	Document emailed to party email (18.170.24.67)
Wed, 18th May 2022 16:22:48 BST	The envelope has been signed by all parties. (18.132.124.34)
Wed, 18th May 2022 16:22:48 BST	Sent a copy of the envelope to Mrs Kirstin Berridge . (18.132.124.34)
Wed, 18th May 2022 16:22:48 BST	Mr Paul Kingham signed the envelope. (18.132.124.34)
Wed, 18th May 2022 16:20:05 BST	Mr Paul Kingham viewed the envelope. (35.179.80.221)
Wed, 18th May 2022 15:37:07 BST	Mr Dean Barker viewed the envelope. (35.179.80.221)
Wed, 18th May 2022 15:37:06 BST	Document emailed to party email (18.134.133.82)
Wed, 18th May 2022 15:37:06 BST	Sent the envelope to Mr Paul Kingham for signing. (35.179.60.205)
Wed, 18th May 2022 15:37:06 BST	Mr Dean Barker signed the envelope. (35.179.60.205)
Wed, 18th May 2022 15:35:13 BST	Document emailed to party email (18.134.133.82)
Wed, 18th May 2022 15:35:02 BST	Sent Mr Dean Barker a reminder to sign the envelope. (3.8.173.210)
Wed, 18th May 2022 15:35:02 BST	The active signer will be automatically reminded. (3.8.173.210)
Wed, 18th May 2022 15:31:18 BST	Mr Dean Barker viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 20:11:00 BST	Mrs Pamela Yule viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 20:10:59 BST	Document emailed to party email (18.134.160.75)
Tue, 17th May 2022 20:10:58 BST	Sent the envelope to Mr Dean Barker for signing. (35.179.80.221)
Tue, 17th May 2022 20:10:58 BST	Mrs Pamela Yule signed the envelope. (35.179.80.221)

Tue, 17th May 2022 20:00:22 BST	Mrs Pamela Yule viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 15:35:05 BST	Document emailed to party email (18.133.189.0)
Tue, 17th May 2022 15:35:02 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Tue, 17th May 2022 15:35:02 BST	The active signer will be automatically reminded. (3.8.173.210)
Mon, 16th May 2022 15:35:25 BST	Document emailed to party email (13.40.179.233)
Mon, 16th May 2022 15:35:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Mon, 16th May 2022 15:35:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Sun, 15th May 2022 15:36:20 BST	Document emailed to party email (18.168.199.245)
Sun, 15th May 2022 15:36:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Sun, 15th May 2022 15:36:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Sat, 14th May 2022 15:37:23 BST	Document emailed to party email (13.40.64.119)
Sat, 14th May 2022 15:37:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Sat, 14th May 2022 15:37:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Fri, 13th May 2022 15:38:22 BST	Document emailed to party email (13.40.168.66)
Fri, 13th May 2022 15:38:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Fri, 13th May 2022 15:38:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Thu, 12th May 2022 15:39:21 BST	Document emailed to party email (18.130.134.110)
Thu, 12th May 2022 15:39:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Thu, 12th May 2022 15:39:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Wed, 11th May 2022 15:40:02 BST	Document emailed to party email (18.170.2.4)
Wed, 11th May 2022 15:40:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Wed, 11th May 2022 15:40:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Tue, 10th May 2022 15:40:42 BST	Document emailed to party email (18.130.181.203)
Tue, 10th May 2022 15:40:34 BST	Sent the envelope to Mrs Pamela Yule for signing. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mrs Kirstin Berridge has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mr Paul Kingham has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mr Dean Barker has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mrs Pamela Yule has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Envelope generated. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Document generated with fingerprint b6f325ff3399ff4b546ce5e8d486abfa. (18.130.58.111)
Tue, 10th May 2022 15:40:32 BST	Envelope generated with fingerprint 64b568bde0e1aad9df6f4bf8d0431653 (35.176.231.177)

Charity registration number: 1013233

# British Society of Prosthodontics

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Kingham Accountants Limited  
161 College Street  
St Helens  
WA10 1TY

# British Society of Prosthodontics

## Contents

Reference and Administrative Details .....	1
Trustees' Report .....	2 to 4
Independent examiner's report .....	5
Statement of financial activities .....	6
Balance Sheet .....	7
Notes to the financial statements .....	8 to 12

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund .....	13
--	----

**British Society of Prosthodontics**  
**Reference and Administrative Details**

<b>Charity name</b>	British Society of Prosthodontics
<b>Charity registration number</b>	1013233
<b>Principal office</b>	PO Box 179 Liverpool L17 6XA
<b>Registered office</b>	PO Box 179 Liverpool L17 6XA
<b>Trustees</b>	Dr Rob McAndrew Mr Rupert Austin Ms Pamela Yule Mr Dean Barker Mr Suresh Nayar (Appointed 17 May 2021)
<b>Accountant</b>	Kingham Accountants Limited 161 College Street St Helens WA10 1TY

## **British Society of Prosthodontics**

### **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Commencement of Activities**

The charity was founded on 29 July 1992 and is registered with the Charity Commission under the charity number 1013233. The trustees and principle address of the charity are listed on Page 1.

#### **Structure, Governance & Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is governed by its Constitution from 13 April 1992, and was amended on 11 November 2011 and 2 April 2012.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Objectives & Activities**

The charities objects and regulations are governed by its constitution, and is best described under the following heading:

The society is established to promote and advance, for the benefit of the public, education in the science and practice of prosthodontics (including fixed, removed, implant and maxillofacial prosthodontics) by supporting and promoting:

- High quality of prosthodontics care
- Prosthodontics research
- Surveys and investigations
- Undergraduate and postgraduate education in prosthodontics
- The maintenance and improvement of standards in patient care
- The facilitation of lifelong education in prosthodontics

**British Society of Prosthodontics**  
**Trustees' Report**

**BSSPD Trustees Report for 2021**

During 2021, the society held the 1ST UK Restorative Dentistry & Prosthodontic Conference, organised jointly by the BSSPD, RD-UK, BSRD and SRRDG. Due to the constraints of Covid-19, this was held virtually under the presidency of Dr Rob McAndrew. Our very successful web based interactive CPD has continued again this year with our ninth series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members. Work has been carried out to catalogue these webinars better, making them more user-friendly by incorporating a search tool for looking for specific webinar topics and additionally make them available to non-members for the first time. Our successful Young Practitioners Group was able to deliver its targeted study day albeit online and received excellent feedback from those who attended, hopefully next year we will be able to return to holding this face-to-face. We also held an Autumn meeting online for the first time which was attended by both members and non-members, delivering presentations relating to quality of life and the management of hypodontia. These presentations were supplemented by several selected short "free" presentations from both members and non-members of the Society who competed for a BSSPD short presentation award.

We hope to return to some sense of normality during 2022, holding our annual conference face to face for the first time since 2019. We also hope to build up our on-demand webinar library. Overall, we started 2021 with 465 members and ended with 451 members. Some members have unfortunately had to cancel their membership due to the financial constraints that the Covid pandemic has brought, and others through retirement or ill health.

Trustees:

Rob McAndrew

Rupert Austin

Neil Poyser removed 29/09/2020

Lorna McCaul removed 29/09/2020

Pamela Yule added 29/09/2020

Dean Barker added 29/09/2020

**O**  **rd:**

.....  
Trustee 18 May 2022

Date:.....

**British Society of Prosthodontics**  
**Trustees' Report**

Approved by the Trustees and signed on their behalf by:

*Pamela L. Yule*

.....

Ms Pamela Yule  
Trustee 17 May 2022

Date:.....

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as 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 connection with 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 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

*Paul Kingham*

.....  
Paul Kingham FCA  
Kingham Accountants Limited  
18 May 2022

161 College Street  
St Helens  
WA10 1TY

Date:.....

## British Society of Prosthodontics

### Statement of Financial Activities for the Year Ended 31 December 2021

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from charitable activities	2	45,186	45,186	44,439
Total incoming resources		45,186	45,186	44,439
<b>Resources expended</b>				
Charitable activities	3	30,850	30,850	30,462
Governance costs	3	720	720	660
Total resources expended		31,570	31,570	31,122
Net movements in funds		13,616	13,616	13,317
<b>Reconciliation of funds</b>				
Total funds brought forward		155,350	155,350	142,033
Total funds carried forward		168,966	168,966	155,350

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 12 form an integral part of these financial statements.

**British Society of Prosthodontics**  
**Balance Sheet as at 31 December 2021**

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		4,056		4,056
<b>Current assets</b>					
Debtors	6	2,886		3	
Cash at bank and in hand		162,688		151,896	
		<u>165,574</u>		<u>151,899</u>	
<b>Creditors: Amounts falling due within one year</b>	7	<u>(664)</u>		<u>(605)</u>	
<b>Net current assets</b>			<u>164,910</u>		<u>151,294</u>
<b>Net assets</b>			<u><u>168,966</u></u>		<u><u>155,350</u></u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>168,966</u>		<u>155,350</u>
<b>Total charity funds</b>			<u><u>168,966</u></u>		<u><u>155,350</u></u>

17 May 2022

Approved by the Board on ..... and signed on its behalf by:

*Pamela L. Yule*

.....

Ms Pamela Yule  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## British Society of Prosthodontics

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

##### **Incoming resources**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

**British Society of Prosthodontics**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... *continued*

**2 Incoming resources from charitable activities**

	Unrestrict ed Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Conference</b>			
Conference income	2,767	2,767	4,200
<b>Subscriptions</b>			
Subscriptions	37,933	37,933	39,989
<b>Events</b>			
Event income	3,720	3,720	-
<b>General</b>			
Other income	766	766	250
	<u>45,186</u>	<u>45,186</u>	<u>44,439</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... continued

**3 Total resources expended**

	Conference	Events	General	Governance	Total
	£	£	£	£	£
<b>Direct costs</b>					
Cost of goods sold	-	4,085	-	-	4,085
Other direct costs	-	-	552	-	552
Employment costs	-	-	8,192	-	8,192
Establishment costs	-	-	488	-	488
Office expenses	-	-	8,589	-	8,589
Printing, posting and stationery	-	-	240	-	240
Subscriptions and donations	-	-	7,845	-	7,845
Sundry and other costs	-	-	582	-	582
Accountancy fees	-	-	-	720	720
Bank charges	-	-	277	-	277
	<u>-</u>	<u>4,085</u>	<u>26,765</u>	<u>720</u>	<u>31,570</u>

**4 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**British Society of Prosthodontics**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... *continued*

**5 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 January 2021 and 31 December 2021	4,056
<b>Net book value</b>	
As at 31 December 2021	4,056
As at 31 December 2020	4,056

**6 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	2,760	3
Prepayments and accrued income	126	-
	2,886	3

**7 Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	4	5
Accruals and deferred income	660	600
	664	605

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

..... continued

**8 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**9 Analysis of funds**

	<b>At 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Funds</b>				
Unrestricted income fund	<u>155,350</u>	<u>45,186</u>	<u>(31,570)</u>	<u>168,966</u>

**10 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible assets	4,056	4,056	4,056
Current assets	165,574	165,574	151,899
Creditors: Amounts falling due within one year	<u>(664)</u>	<u>(664)</u>	<u>(605)</u>
Net assets	<u>168,966</u>	<u>168,966</u>	<u>155,350</u>

**British Society of Prosthodontics**

**Statement of financial activities by fund Year Ended 31 December 2021**

	<b>Unrestrict ed income fund 2021</b>	<b>Unrestrict ed income fund 2020</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Incoming resources from charitable activities	45,186	44,439
Total incoming resources	<u>45,186</u>	<u>44,439</u>
<b>Resources expended</b>		
Charitable activities	30,850	30,462
Governance costs	720	660
Total resources expended	<u>31,570</u>	<u>31,122</u>
Net movements in funds	13,616	13,317
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>155,350</u>	<u>142,033</u>
Total funds carried forward	<u><u>168,966</u></u>	<u><u>155,350</u></u>

This page does not form part of the statutory financial statements.



---

**Issuer** Butterworth Barlow

**Document generated** Tue, 10th May 2022 15:40:32 BST

**Document fingerprint** b6f325ff3399ff4b546ce5e8d486abfa

---

### Parties involved with this document

Document processed	Party + Fingerprint
Tue, 17th May 2022 20:10:58 BST	Mrs Pamela Yule - Signer (d0c5881ccb3afb8e3a86312858772c42)
Wed, 18th May 2022 15:37:06 BST	Mr Dean Barker - Signer (e6a855dff81c842eccf61ddb9fe7fd87)
Wed, 18th May 2022 16:22:48 BST	Mr Paul Kingham - Signer (c0d1fbb32fff71fc4967bd757c5f0e38)
Wed, 18th May 2022 16:22:48 BST	Mrs Kirstin Berridge - Copied In (96834f087107cfc0522d96e8a0a59761)

### Audit history log

Date	Action
Wed, 18th May 2022 16:22:51 BST	Mr Paul Kingham viewed the envelope. (18.132.124.34)
Wed, 18th May 2022 16:22:50 BST	Document emailed to party email (18.170.24.67)
Wed, 18th May 2022 16:22:48 BST	The envelope has been signed by all parties. (18.132.124.34)
Wed, 18th May 2022 16:22:48 BST	Sent a copy of the envelope to Mrs Kirstin Berridge . (18.132.124.34)
Wed, 18th May 2022 16:22:48 BST	Mr Paul Kingham signed the envelope. (18.132.124.34)
Wed, 18th May 2022 16:20:05 BST	Mr Paul Kingham viewed the envelope. (35.179.80.221)
Wed, 18th May 2022 15:37:07 BST	Mr Dean Barker viewed the envelope. (35.179.80.221)
Wed, 18th May 2022 15:37:06 BST	Document emailed to party email (18.134.133.82)
Wed, 18th May 2022 15:37:06 BST	Sent the envelope to Mr Paul Kingham for signing. (35.179.60.205)
Wed, 18th May 2022 15:37:06 BST	Mr Dean Barker signed the envelope. (35.179.60.205)
Wed, 18th May 2022 15:35:13 BST	Document emailed to party email (18.134.133.82)
Wed, 18th May 2022 15:35:02 BST	Sent Mr Dean Barker a reminder to sign the envelope. (3.8.173.210)
Wed, 18th May 2022 15:35:02 BST	The active signer will be automatically reminded. (3.8.173.210)
Wed, 18th May 2022 15:31:18 BST	Mr Dean Barker viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 20:11:00 BST	Mrs Pamela Yule viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 20:10:59 BST	Document emailed to party email (18.134.160.75)
Tue, 17th May 2022 20:10:58 BST	Sent the envelope to Mr Dean Barker for signing. (35.179.80.221)
Tue, 17th May 2022 20:10:58 BST	Mrs Pamela Yule signed the envelope. (35.179.80.221)

Tue, 17th May 2022 20:00:22 BST	Mrs Pamela Yule viewed the envelope. (35.179.80.221)
Tue, 17th May 2022 15:35:05 BST	Document emailed to party email (18.133.189.0)
Tue, 17th May 2022 15:35:02 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Tue, 17th May 2022 15:35:02 BST	The active signer will be automatically reminded. (3.8.173.210)
Mon, 16th May 2022 15:35:25 BST	Document emailed to party email (13.40.179.233)
Mon, 16th May 2022 15:35:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Mon, 16th May 2022 15:35:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Sun, 15th May 2022 15:36:20 BST	Document emailed to party email (18.168.199.245)
Sun, 15th May 2022 15:36:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Sun, 15th May 2022 15:36:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Sat, 14th May 2022 15:37:23 BST	Document emailed to party email (13.40.64.119)
Sat, 14th May 2022 15:37:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Sat, 14th May 2022 15:37:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Fri, 13th May 2022 15:38:22 BST	Document emailed to party email (13.40.168.66)
Fri, 13th May 2022 15:38:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Fri, 13th May 2022 15:38:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Thu, 12th May 2022 15:39:21 BST	Document emailed to party email (18.130.134.110)
Thu, 12th May 2022 15:39:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Thu, 12th May 2022 15:39:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Wed, 11th May 2022 15:40:02 BST	Document emailed to party email (18.170.2.4)
Wed, 11th May 2022 15:40:01 BST	Sent Mrs Pamela Yule a reminder to sign the envelope. (3.8.173.210)
Wed, 11th May 2022 15:40:01 BST	The active signer will be automatically reminded. (3.8.173.210)
Tue, 10th May 2022 15:40:42 BST	Document emailed to party email (18.130.181.203)
Tue, 10th May 2022 15:40:34 BST	Sent the envelope to Mrs Pamela Yule for signing. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mrs Kirstin Berridge has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mr Paul Kingham has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mr Dean Barker has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Mrs Pamela Yule has been assigned to this envelope. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Envelope generated. (18.130.58.111)
Tue, 10th May 2022 15:40:34 BST	Document generated with fingerprint b6f325ff3399ff4b546ce5e8d486abfa. (18.130.58.111)
Tue, 10th May 2022 15:40:32 BST	Envelope generated with fingerprint 64b568bde0e1aad9df6f4bf8d0431653 (35.176.231.177)

**BRITISH SOCIETY OF PROSTHODONTICS**

England & Wales - Charity number 1013233

---

# Accounts

---

## **Honorary Treasurer's Report for the year ending 31<sup>st</sup> December 2020**

The society continued to promote the interests of prosthodontics practice and teaching within the United Kingdom during 2020.

The year was challenging due to the Covid-19 global pandemic and resulting restrictions. The Conference (joint with BSRD, RD-UK and SSRDG) planned for March 2020 in Glasgow had to be cancelled at short notice, and was initially re-scheduled for October 2020. This also had to be cancelled and is now due to take place in a virtual format 25-26<sup>th</sup> March 2021.

This report should be read in conjunction with the Annual Report and Financial Statement.

### Financial Reserves

The society is registered with the charities commission as a Learned Society. Our aim is not to make a profit but to serve the interests of our member for the benefit of society as a whole.

#### **Our reserves increased by £13,317 and now stand at £155,350 at the end of 2020**

- The Income and Expenditure Account for the period from 1 January 2020 to 31 December 2020 shows a surplus of £13,317.
- (The surplus in 2019 was £40,455. The surplus in 2018 was £18,548. The deficit in 2017 was £46,894. The surplus in 2016 was £1,120. The surplus in 2015 was £9,601.)
- The society remains in a good financial position with total reserves of £155,350.

### Conference

The society continues to stage an annual conference. The 2020 conference was postponed to 2021 due to the Covid pandemic.

#### **The conference income for the period 1 January 2020-31<sup>st</sup> December 2020 was £4,200, and expenditure was £4110, resulting in a surplus of £90.**

These figures relate mainly to costs associated with the 2019 conference which spanned into this financial year. Some of the expenditure related to travel expenses for the 2020 conference speakers that had already been paid out before the conference was cancelled.

### Membership

Our membership fees is set to cover the operating expenses of the society and ideally not to be subsidised by the annual conference.

#### **There was a surplus in our operating cost of £16,393 at the end of 2020.**

- The membership fees for the period 1 January 2020 to 31 December 2020 was £39,989 and the expenditure was £23,596 a surplus of £16,393
- The membership fees for the period 1 January 2019 to 31 December 2019 was £44,388 and the expenditure was £31,611 a surplus of £12,777
- The membership fees for the period 1 January 2018 to 31 December 2018 was £44,708 and the expenditure was £35,551 a surplus of £9,157
- The membership fees for the period 1 January 2017 to 31 December 2017 was £44,903 and the expenditure was £36,866 a surplus of £8,037

- The membership fees for the period 1 January 2016 to 31 December 2016 was £40,118 and the expenditure was £41,408 a deficit of £1,290
- Membership fees 2020 - Ordinary £120, Post-grads or <5yrs qual £50, Retired £50, Undergrads £5
- Membership runs Feb-Jan, Join Feb-Sept – renew Following Feb, Join Sept-Feb – renew Feb the following year

#### CPD activity

**Income £0 Expenditure £3,416 Deficit £3,416**

There was no Young Practitioner’s Study Day in 2020 due to the Covid 19 pandemic. The virtual CPD webinars still went ahead. CPD activities are funded by membership fees if not wholly covered by any fees payable for doing that CPD (i.e. webinars are free for members).

#### Summary of Income and expenditure

	<b>Total</b>	<b>Membership /General</b>	<b>Conference</b>	<b>CPD activity</b>	<b>Other</b>
<b>Income 2020</b>	<b>£44,439</b>	<b>£39,989</b>	<b>£4,200</b>	<b>£0</b>	<b>£250</b>
Income 2019	£134,058	£44,388	£84,720	£4,700	£250
Income 2018	£94,538	£44,708	£42,256	£7,574	£0
Income 2017	£160,215	£44,903	£111,975	£3,337	£0
<b>Expenditure 2020</b>	<b>£31,122</b>	<b>£23,596</b>	<b>£4,110</b>	<b>£3416</b>	<b>£0</b>
Expenditure 2019	£93,603	£31,611	£55,774	£6,218	£0
Expenditure 2018	£75,990	£35,551	£34,740	£5,699	£0
Expenditure 2017	£207,109	£36,866	£159,053	£11,190	£0
<b>Surplus (Deficit) 2020</b>	<b>£13,317</b>	<b>£16,393</b>	<b>£90</b>	<b>(£3,416)</b>	<b>£250</b>
Surplus (Deficit) 2019	£40,455	£12,777	£28,946	(£1,518)	£250
Surplus (Deficit) 2018	£18,548	£9,157	£7,516	£1,875	£0
Surplus (Deficit) 2017	(£46,894)	£8,037	(£47,078)	(£7,532)	£0

The Charity Commission Reports for the year ended 31 December 2020 have been completed and submitted.

As always thank you to Mrs Kirstin Berridge, the administrative manager of our society who provides great assistance in the running of the society and support to council.

Pamela L. Yule  
*Honorary Treasurer*  
March 2021

Charity registration number: 1013233

# British Society of Prosthodontics

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Team Audit Limited  
161 College Street  
St Helens  
WA10 1TY

## British Society of Prosthodontics

### Contents

Reference and Administrative Details .....	1
Trustees' Report .....	2 to 3
Independent examiner's report .....	4
Statement of financial activities .....	5
Balance Sheet .....	6
Notes to the financial statements .....	7 to 10

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund .....	11
--	----

**British Society of Prosthodontics**  
**Reference and Administrative Details**

<b>Charity name</b>	British Society of Prosthodontics	
<b>Charity registration number</b>	1013233	
<b>Principal office</b>	PO Box 179 Liverpool L17 6XA	
<b>Registered office</b>	PO Box 179 Liverpool L17 6XA	
<b>Trustees</b>	Mr Neil Poyser	(resigned 29 September 2020)
	Dr Lorna McCaul	(resigned 29 September 2020)
	Mr Rob McAndrew	
	Mr Rupert Austin	
	Ms Pamela Yule	(appointed 29 September 2020)
	Mr Dean Barker	(appointed 29 September 2020)
<b>Accountant</b>	Team Audit Limited 161 College Street St Helens WA10 1TY	

## **British Society of Prosthodontics**

### **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Commencement of Activities**

The charity was founded on 29 July 1992 and is registered with the Charity Commission under the charity number 1013233. The trustees and principle address of the charity are listed on Page 1.

#### **Structure, Governance & Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is governed by its Constitution from 13 April 1992, and was amended on 11 November 2011 and 2 April 2012.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Objectives & Activities**

The charities objects and regulations are governed by its constitution, and is best described under the following heading:

The society is established to promote and advance, for the benefit of the public, education in the science and practice of prosthodontics (including fixed, removed, implant and maxillofacial prosthodontics) by supporting and promoting:

- High quality of prosthodontics care
- Prosthodontics research
- Surveys and investigations
- Undergraduate and postgraduate education in prosthodontics
- The maintenance and improvement of standards in patient care
- The facilitation of lifelong education in prosthodontics

#### **BSSPD Trustees Report for 2020**

During 2020, the society was due to hold the 1ST UK Restorative Dentistry & Prosthodontic Conference, organised jointly by the BSSPD, RD-UK, BSRD and SRRDG in Glasgow under the presidency of Dr Lorna McCaul. However, Covid-19 hit the UK a few weeks before the conference was due to take place and the conference was cancelled until 2021 when it will be held virtually. Consequently our AGM was also postponed and was held virtually on 29th September 2020. Our very successful web based interactive CPD was still able to go ahead though this year with our eighth series of live webinars. This series of five webinars has also been made available to view 'on demand' for our members. Unfortunately, Covid-19 also hit our successful Young Practitioners Group which was unable to deliver it's targeted study day, we are looking at how this could be delivered during 2021 and whether this would need to be virtual too. We look forward to being able to get back to some sense of normality during 2021 and in the meantime are looking forward to our rescheduled conference albeit in its virtual format. We also hope to build up our on-demand webinar library and are looking to make this more user-friendly by incorporating a search tool for members looking for specific webinar topics. Overall, we started 2020 with 519 members and ended with 486 members. Some members have unfortunately had to cancel their membership due to the financial constraints that the Covid pandemic has brought.

Trustees:

**British Society of Prosthodontics**  
**Trustees' Report**

Rob McAndrew

Rupert Austin

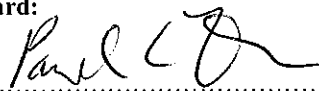
Neil Poyser removed 29/09/2020

Lorna McCaul removed 29/09/2020

Pamela Yule added 29/09/2020

Dean Barker added 29/09/2020

**On Behalf of the Board:**

 PAMELA L. YULE  
.....  
Trustee  
Date: 2/3/21 .....

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

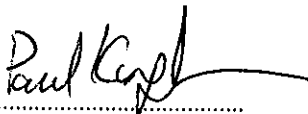
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as 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 connection with 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 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



.....  
Paul Kingham FCA  
Team Audit Limited

161 College Street  
St Helens  
WA10 1TY

15 February 2021

**British Society of Prosthodontics**  
**Statement of Financial Activities for the Year Ended 31 December 2020**

	Note	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Incoming resources</b>				
Incoming resources from charitable activities	2	44,439	44,439	134,058
Total incoming resources		<u>44,439</u>	<u>44,439</u>	<u>134,058</u>
<b>Resources expended</b>				
Charitable activities	3	30,462	30,462	92,943
Governance costs	3	660	660	660
Total resources expended		<u>31,122</u>	<u>31,122</u>	<u>93,603</u>
Net movements in funds		13,317	13,317	40,455
<b>Reconciliation of funds</b>				
Total funds brought forward		142,033	142,033	101,578
Total funds carried forward		<u>155,350</u>	<u>155,350</u>	<u>142,033</u>

All incoming resources and resources expended derive from continuing activities.

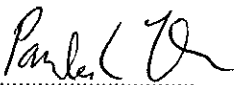
The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 10 form an integral part of these financial statements.

**British Society of Prosthodontics**  
**Balance Sheet as at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		4,056		4,056
<b>Current assets</b>					
Debtors	6	3		50	
Cash at bank and in hand		151,896		138,757	
		<u>151,899</u>		<u>138,807</u>	
<b>Creditors: Amounts falling due within one year</b>					
	7	<u>(605)</u>		<u>(830)</u>	
<b>Net current assets</b>			<u>151,294</u>		<u>137,977</u>
<b>Net assets</b>			<u>155,350</u>		<u>142,033</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>155,350</u>		<u>142,033</u>
<b>Total charity funds</b>			<u>155,350</u>		<u>142,033</u>

Approved by the Board on 15 February 2021 and signed on its behalf by:

  
 PAMELA L. YULE

The notes on pages 7 to 10 form an integral part of these financial statements.

## **British Society of Prosthodontics**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

##### **Incoming resources**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**2 Incoming resources from charitable activities**

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Conference</b>			
Conference income	4,200	4,200	84,720
<b>Subscriptions</b>			
Subscriptions	39,989	39,989	44,388
<b>Events</b>			
Event income	-	-	4,700
<b>General</b>			
Other income	250	250	250
	<u>44,439</u>	<u>44,439</u>	<u>134,058</u>

**3 Total resources expended**

	Conference £	Events £	General £	Governance £	Total £
<b>Direct costs</b>					
Cost of goods sold	4,110	3,416	-	-	7,526
Other direct costs	-	-	1,813	-	1,813
Employment costs	-	-	5,257	-	5,257
Establishment costs	-	-	474	-	474
Office expenses	-	-	3,816	-	3,816
Printing, posting and stationery	-	-	153	-	153
Subscriptions and donations	-	-	8,755	-	8,755
Sundry and other costs	-	-	2,424	-	2,424
Accountancy fees	-	-	-	660	660
Bank charges	-	-	244	-	244
	<u>4,110</u>	<u>3,416</u>	<u>22,936</u>	<u>660</u>	<u>31,122</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**4 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**5 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 January 2020 and 31 December 2020	<u>4,056</u>
<b>Net book value</b>	
As at 31 December 2020	<u>4,056</u>
As at 31 December 2019	<u>4,056</u>

**6 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	<u>3</u>	<u>50</u>

**7 Creditors: Amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	5	-
Accruals and deferred income	600	830
	<u>605</u>	<u>830</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**8 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**9 Analysis of funds**

	<b>At 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2020</b>
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	<u>142,033</u>	<u>44,439</u>	<u>(31,122)</u>	<u>155,350</u>

**10 Net assets by fund**

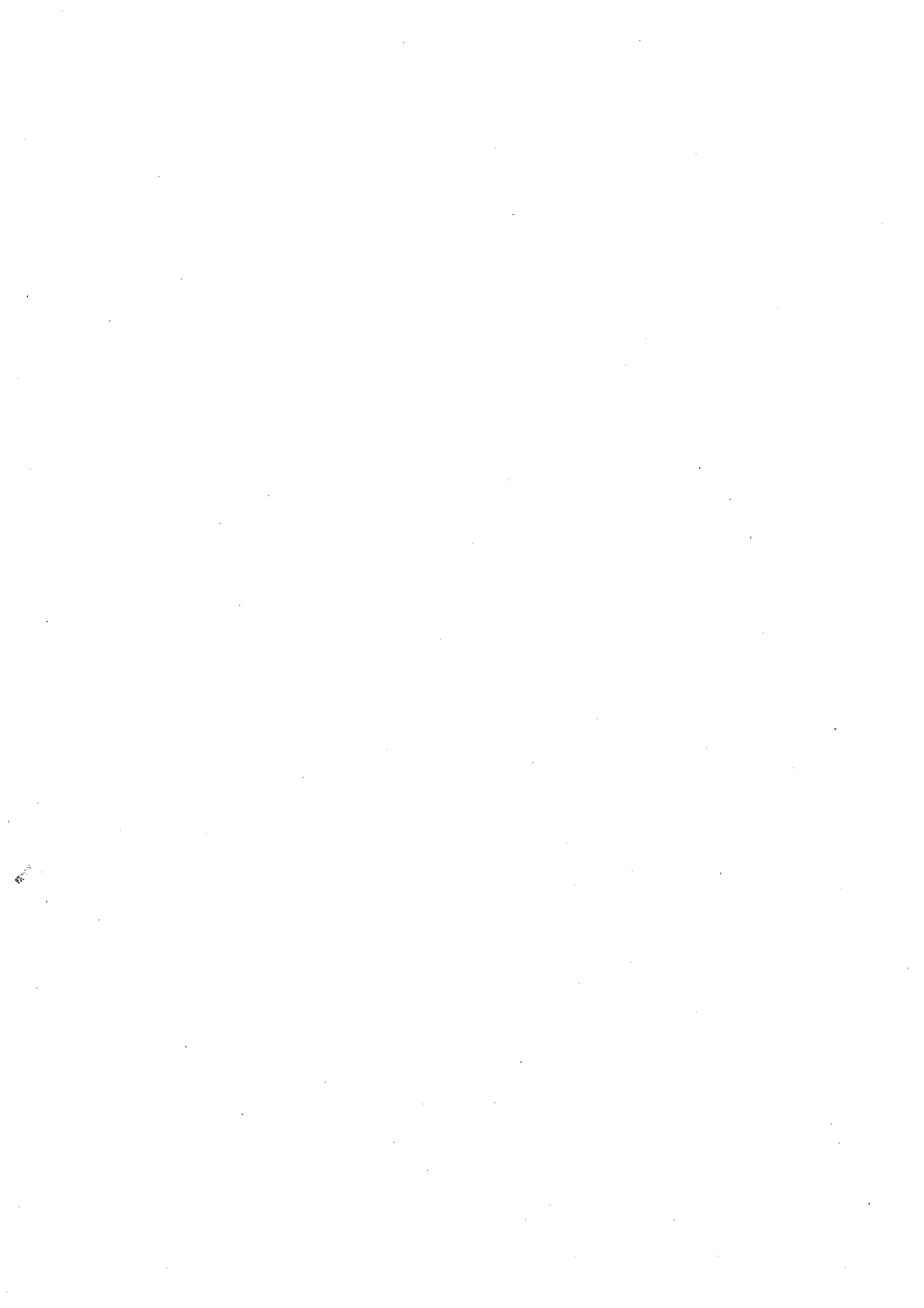
	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£	£
Tangible assets	4,056	4,056	4,056
Current assets	151,899	151,899	138,807
Creditors: Amounts falling due within one year	<u>(605)</u>	<u>(605)</u>	<u>(830)</u>
Net assets	<u>155,350</u>	<u>155,350</u>	<u>142,033</u>

## British Society of Prosthodontics

### Statement of financial activities by fund Year Ended 31 December 2020

	Unrestricted income fund 2020	Unrestricted income fund 2019
	£	£
<b>Incoming resources</b>		
Incoming resources from charitable activities	44,439	134,058
Total incoming resources	<u>44,439</u>	<u>134,058</u>
<b>Resources expended</b>		
Charitable activities	30,462	92,943
Governance costs	660	660
Total resources expended	<u>31,122</u>	<u>93,603</u>
Net movements in funds	13,317	40,455
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>142,033</u>	<u>101,578</u>
Total funds carried forward	<u><u>155,350</u></u>	<u><u>142,033</u></u>

This page does not form part of the statutory financial statements.



Charity registration number: 1013233

# British Society of Prosthodontics

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Team Audit Limited  
161 College Street  
St Helens  
WA10 1TY

## British Society of Prosthodontics

### Contents

Reference and Administrative Details .....	1
Trustees' Report .....	2 to 3
Independent examiner's report .....	4
Statement of financial activities .....	5
Balance Sheet .....	6
Notes to the financial statements .....	7 to 10

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund .....	11
--	----

**British Society of Prosthodontics**  
**Reference and Administrative Details**

<b>Charity name</b>	British Society of Prosthodontics	
<b>Charity registration number</b>	1013233	
<b>Principal office</b>	PO Box 179 Liverpool L17 6XA	
<b>Registered office</b>	PO Box 179 Liverpool L17 6XA	
<b>Trustees</b>	Mr Neil Poyser	(resigned 29 September 2020)
	Dr Lorna McCaul	(resigned 29 September 2020)
	Mr Rob McAndrew	
	Mr Rupert Austin	
	Ms Pamela Yule	(appointed 29 September 2020)
	Mr Dean Barker	(appointed 29 September 2020)
<b>Accountant</b>	Team Audit Limited 161 College Street St Helens WA10 1TY	

## **British Society of Prosthodontics**

### **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Commencement of Activities**

The charity was founded on 29 July 1992 and is registered with the Charity Commission under the charity number 1013233. The trustees and principle address of the charity are listed on Page 1.

#### **Structure, Governance & Management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is governed by its Constitution from 13 April 1992, and was amended on 11 November 2011 and 2 April 2012.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Objectives & Activities**

The charities objects and regulations are governed by its constitution, and is best described under the following heading:

The society is established to promote and advance, for the benefit of the public, education in the science and practice of prosthodontics (including fixed, removed, implant and maxillofacial prosthodontics) by supporting and promoting:

- High quality of prosthodontics care
- Prosthodontics research
- Surveys and investigations
- Undergraduate and postgraduate education in prosthodontics
- The maintenance and improvement of standards in patient care
- The facilitation of lifelong education in prosthodontics

#### **BSSPD Trustees Report for 2020**

During 2020, the society was due to hold the 1ST UK Restorative Dentistry & Prosthodontic Conference, organised jointly by the BSSPD, RD-UK, BSRD and SRRDG in Glasgow under the presidency of Dr Lorna McCaul. However, Covid-19 hit the UK a few weeks before the conference was due to take place and the conference was cancelled until 2021 when it will be held virtually. Consequently our AGM was also postponed and was held virtually on 29th September 2020. Our very successful web based interactive CPD was still able to go ahead though this year with our eighth series of live webinars. This series of five webinars has also been made available to view 'on demand' for our members. Unfortunately, Covid-19 also hit our successful Young Practitioners Group which was unable to deliver it's targeted study day, we are looking at how this could be delivered during 2021 and whether this would need to be virtual too. We look forward to being able to get back to some sense of normality during 2021 and in the meantime are looking forward to our rescheduled conference albeit in its virtual format. We also hope to build up our on-demand webinar library and are looking to make this more user-friendly by incorporating a search tool for members looking for specific webinar topics. Overall, we started 2020 with 519 members and ended with 486 members. Some members have unfortunately had to cancel their membership due to the financial constraints that the Covid pandemic has brought.

Trustees:

**British Society of Prosthodontics**  
**Trustees' Report**

Rob McAndrew

Rupert Austin

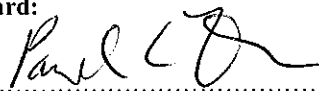
Neil Poyser removed 29/09/2020

Lorna McCaul removed 29/09/2020

Pamela Yule added 29/09/2020

Dean Barker added 29/09/2020

**On Behalf of the Board:**

.....  PAMELA L. YULE  
Trustee  
Date:..... 2/3/21

**Independent Examiner's Report to the Trustees of  
British Society of Prosthodontics**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

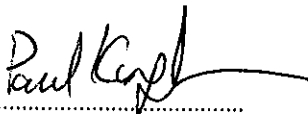
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as 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 connection with 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 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



.....  
Paul Kingham FCA  
Team Audit Limited

161 College Street  
St Helens  
WA10 1TY

15 February 2021

**British Society of Prosthodontics**  
**Statement of Financial Activities for the Year Ended 31 December 2020**

	Note	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Incoming resources</b>				
Incoming resources from charitable activities	2	44,439	44,439	134,058
Total incoming resources		<u>44,439</u>	<u>44,439</u>	<u>134,058</u>
<b>Resources expended</b>				
Charitable activities	3	30,462	30,462	92,943
Governance costs	3	660	660	660
Total resources expended		<u>31,122</u>	<u>31,122</u>	<u>93,603</u>
Net movements in funds		13,317	13,317	40,455
<b>Reconciliation of funds</b>				
Total funds brought forward		142,033	142,033	101,578
Total funds carried forward		<u>155,350</u>	<u>155,350</u>	<u>142,033</u>

All incoming resources and resources expended derive from continuing activities.

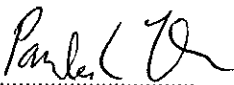
The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 10 form an integral part of these financial statements.

**British Society of Prosthodontics**  
**Balance Sheet as at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		4,056		4,056
<b>Current assets</b>					
Debtors	6	3		50	
Cash at bank and in hand		151,896		138,757	
		<u>151,899</u>		<u>138,807</u>	
<b>Creditors: Amounts falling due within one year</b>					
	7	<u>(605)</u>		<u>(830)</u>	
<b>Net current assets</b>			<u>151,294</u>		<u>137,977</u>
<b>Net assets</b>			<u>155,350</u>		<u>142,033</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>155,350</u>		<u>142,033</u>
<b>Total charity funds</b>			<u>155,350</u>		<u>142,033</u>

Approved by the Board on 15 February 2021 and signed on its behalf by:

  
 PAMELA L. YULE

The notes on pages 7 to 10 form an integral part of these financial statements.

## **British Society of Prosthodontics**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

##### **Incoming resources**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**2 Incoming resources from charitable activities**

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Conference</b>			
Conference income	4,200	4,200	84,720
<b>Subscriptions</b>			
Subscriptions	39,989	39,989	44,388
<b>Events</b>			
Event income	-	-	4,700
<b>General</b>			
Other income	250	250	250
	<u>44,439</u>	<u>44,439</u>	<u>134,058</u>

**3 Total resources expended**

	Conference £	Events £	General £	Governance £	Total £
<b>Direct costs</b>					
Cost of goods sold	4,110	3,416	-	-	7,526
Other direct costs	-	-	1,813	-	1,813
Employment costs	-	-	5,257	-	5,257
Establishment costs	-	-	474	-	474
Office expenses	-	-	3,816	-	3,816
Printing, posting and stationery	-	-	153	-	153
Subscriptions and donations	-	-	8,755	-	8,755
Sundry and other costs	-	-	2,424	-	2,424
Accountancy fees	-	-	-	660	660
Bank charges	-	-	244	-	244
	<u>4,110</u>	<u>3,416</u>	<u>22,936</u>	<u>660</u>	<u>31,122</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... *continued*

**4 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**5 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 January 2020 and 31 December 2020	<u>4,056</u>
<b>Net book value</b>	
As at 31 December 2020	<u>4,056</u>
As at 31 December 2019	<u>4,056</u>

**6 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	<u>3</u>	<u>50</u>

**7 Creditors: Amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	5	-
Accruals and deferred income	600	830
	<u>605</u>	<u>830</u>

**British Society of Prosthodontics**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... *continued*

**8 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**9 Analysis of funds**

	<b>At 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2020</b>
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	<u>142,033</u>	<u>44,439</u>	<u>(31,122)</u>	<u>155,350</u>

**10 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	£	£	£
Tangible assets	4,056	4,056	4,056
Current assets	151,899	151,899	138,807
Creditors: Amounts falling due within one year	<u>(605)</u>	<u>(605)</u>	<u>(830)</u>
Net assets	<u>155,350</u>	<u>155,350</u>	<u>142,033</u>

## British Society of Prosthodontics

### Statement of financial activities by fund Year Ended 31 December 2020

	Unrestricted income fund 2020	Unrestricted income fund 2019
	£	£
<b>Incoming resources</b>		
Incoming resources from charitable activities	44,439	134,058
Total incoming resources	<u>44,439</u>	<u>134,058</u>
<b>Resources expended</b>		
Charitable activities	30,462	92,943
Governance costs	660	660
Total resources expended	<u>31,122</u>	<u>93,603</u>
Net movements in funds	13,317	40,455
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>142,033</u>	<u>101,578</u>
Total funds carried forward	<u><u>155,350</u></u>	<u><u>142,033</u></u>

This page does not form part of the statutory financial statements.

