

British Society of Special Care Dentistry

England & Wales · Charity number 1044867

Details

Other names	BRITISH SOCIETY OF DENTISTRY FOR THE HANDICAPPED, THE BRITISH SOCIETY FOR DISABILITY AND ORAL HEALTH, British Society of Special Care Dentistry
Status	Registered
Legal form	Other
Registered	1995-03-09
Register	View on the Charity Commission register

Contact

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Pembroke Place
Liverpool
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Email andrew.kwasnicki@nhs.net

Website www.bsdc.org.uk

Activities

Objects: TO PROMOTE, PRESERVE, AND PROTECT THE ORAL HEALTH OF PEOPLE WITH DISABILITIES

Activities: To promote, preserve and protect the oral health of people with disabilities of all ages.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£70,641	£56,754	-	-
2023-09-30	£51,186	£34,637	-	-
2022-09-30	£56,649	£34,226	-	-
2021-09-30	£56,932	£38,191	-	-
2020-09-30	£34,315	£53,705	-	-

Trustees

Name	Role	Appointed
Sobia Rafique	Chair	2020-12-04
Andrew Geddis-Regan		2022-06-20
Andrew Kwasnicki		2018-12-07
Charlotte Curl		2022-06-20
Rebecca Willis		2022-06-27
Sarah Buckingham		2021-12-03

British Society of Special Care Dentistry

England & Wales - Charity number 1044867

Accounts

Charity registration number 1044867

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Bateman Ms S Rafique Ms C Curl Ms R Willis Ms S Buckingham Mr A Geddis Regan Mr G Walton Mr A Kwasnicki
Charity number	1044867
Principal address	50 Fetlock Drive Newbury Berkshire RG14 7WR
Independent examiner	Mark Adrian Gold Silver Levene LLP Chartered Certified Accountants Level 5A, Maple House London W1T 7NF

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

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BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects are to promote, preserve and protect the oral health of people with disabilities, throughout England and Wales.

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

Achievements and performance

At the year end date the society is in a sound position with net assets totaling £106,792. This constitutes a significant improvement in financial position over the past 12 months.

The improvement in the financial position is a result of the following:

1. Surplus from teaching and training events including:
 - BSSCD Spring and Winter conferences
 - Joint study day with Royal College of Surgeons of England
 - Joint study event with BASCD
2. Executive committee meetings being held online twice yearly and face to face once yearly reducing travel costs
3. Continuing increase in membership numbers
4. Online journal access

Moving forward the current financial position should allow the society to further strengthen its work to meet the societies key objectives which are to bring together all those interested in the oral care of people with disabilities, and to co-produce all of its workstreams with the relevant stakeholders, including health professionals and service users.

Key workstreams for the next financial year include:

- Increase comms and marketing to promote the society
- Training events and conferences
- Joint working with partners such as IADH, BSG.

Financial review

Over the past few years, the executive committee have become increasingly aware that the society needed modernizing in order to meet the requirements of its members.

Changes to the frequency of the Journal of Disability and Oral Health (JDOH) and a move to online only access has significantly reduced the cost to the membership whilst maintaining the quality of the content and membership benefits such as verifiable continued professional development in relation to Special Care Dentistry. The Winter 2022 and Spring 2023 conferences were a great success both in terms of numbers of members attending and the profitability of these study days.

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

The charity was established by a charitable trust deed on 9 December 1994 as amended on 7 December 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Bateman
Ms S Rafique
Ms C Curl
Ms R Willis
Ms S Buckingham
Mr A Geddis Regan
Mr G Walton
Mr A Kwasnicki

The Trustees report was approved by the Board of Trustees.

.....
Ms S Buckingham
Trustee

Date:

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

I report to the trustees on my examination of the financial statements of British Society of Special Care Dentistry (the charity) for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
Level 5A, Maple House
149 Tottenham Court Road
London
W1T 7NF

Dated:

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	2	49,592	56,649
Investments	3	1,594	44
Total income		<u>51,186</u>	<u>56,693</u>
Charitable activities	4	34,637	34,226
Net income and movement in funds		<u>16,549</u>	<u>22,467</u>
Reconciliation of funds:			
Fund balances at 1 October 2022		<u>90,243</u>	<u>67,775</u>
Fund balances at 30 September 2023		<u><u>106,792</u></u>	<u><u>90,242</u></u>

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

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	11,795		-	
Cash at bank and in hand		94,997		90,423	
		<u>106,792</u>		<u>90,423</u>	
Creditors: amounts falling due within one year	10	-		180	
Net current assets			106,792		90,242
			<u>106,792</u>		<u>90,242</u>
The funds of the charity					
Unrestricted funds			106,792		90,242
			<u>106,792</u>		<u>90,242</u>

The financial statements were approved by the trustees on

.....
Ms S Buckingham
Trustee

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds are funds which the trustees are free to use in accordance with the charity's objectives.

The trustees may set aside designated sums forming part of the charity's unrestricted funds to be used for a particular purpose in the future. Such sums are described as designated funds and are accounted for as part of the charity's unrestricted funds. The trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is classified under the principal categories of cost in furtherance of charitable activities and grants awarded rather than the type of expenses, in order to provide more useful information to users of the financial statements.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

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

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Charitable activities

	Membership Subscriptions 2023 £	Membership Subscriptions 2022 £
Sales within charitable activities	49,592	56,649

3 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,594	44

4 Charitable activities

	2023 £	2022 £
Share of support costs (see note 5)	1,512	9,389
Share of governance costs (see note 5)	33,125	24,837
	<u>34,637</u>	<u>34,226</u>

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

5 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Meetings: Winter and Spring	1,512	-	1,512	9,389	
Governance costs	-	33,125	33,125	24,837	Governance
	<u>1,512</u>	<u>33,125</u>	<u>34,637</u>	<u>34,226</u>	
Analysed between Charitable activities	<u>1,512</u>	<u>33,125</u>	<u>34,637</u>	<u>34,226</u>	

Governance costs includes payments to the Accountants of £720 (2022: £720) for accountancy fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but executive committee members were reimbursed £Nil (2022 - £0).

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	11,795	-

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2023****10 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals and deferred income	-	180
	<u> </u>	<u> </u>

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	90,243	51,186	(34,637)	106,792
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	67,775	56,693	(34,226)	90,242
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

British Society of Special Care Dentistry

England & Wales - Charity number 1044867

Accounts

Charity registration number 1044867

**BRITISH SOCIETY OF SPECIAL CARE DENTISTRY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Bateman
Ms S Rafique
Ms C Curl (Appointed 20 June 2022)
Ms R Willis (Appointed 27 June 2022)
Ms S Buckingham (Appointed 3 December 2021)
Mr A Geddis Regan (Appointed 20 June 2022)
Mr G Walton (Appointed 3 December 2021)
Mr A Kwasnicki

Charity number

1044867

Principal address

50 Fetlock Drive
Newbury
Berkshire
RG14 7WR

Independent examiner

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

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BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects are to promote, preserve and protect the oral health of people with disabilities, throughout England and Wales.

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

Achievements and performance

At the year end date the society is in a sound position with net assets totaling £90,242. This constitutes a significant improvement in financial position over the past 12 months.

The improvement in the financial position is a result of the following:

- 1- Return to face to face conferences,
- 2- Reduction in the production costs of the Journal of Disability and Oral Health by moving it online,
- 3- An increase in membership fees.

Moving forward this improved financial position should allow the society to further strengthen its work to meet the societies key objectives.

The society has begun the process of updating its guidance documents with the publication of updated Guidance regarding treatment under general anaesthesia. The most significant change over the past 12 months was to change the name of the society from the British Society for Disability and Oral Health (BSDH) to the British Society of Special Care Dentistry. (BSSCD). This has been completed this year following engagement with the membership as the new name more accurately represents the membership.

Financial review

Over the past 24 months, the executive committee have become increasingly aware that the society had been running at a day to day loss over a number of years as well as spending the charities reserves to modernise the society. In the last 18 months the Society has begun to see the benefits of the changes the executive committee have made and moved in to a more positive financial position.

The trustees are now considering options available to use the improved financial position to meet the aims of the society.

The executive committee has agreed to continue to meet remotely for two if its annual meetings to keep costs to a minimum. Changes to the frequency of the Journal of Disability and Oral Health (JDOH) and a move to online only access has significantly reduced the cost to the membership whilst maintaining the quality of the content and membership benefits such as verifiable continued professional development in relation to Special Care Dentistry. The Winter 2021 and Spring 2022 conferences saw a return to face to face meetings, both conferences were a great success both in terms of numbers of members attending and the profitability of these study days.

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

The charity was established by a charitable trust deed on 9 December 1994 as amended on 7 December 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Bateman

Ms S Rafique

Ms C Curl

(Appointed 20 June 2022)

Ms R Willis

(Appointed 27 June 2022)

Ms S Buckingham

(Appointed 3 December 2021)

Mr A Geddis Regan

(Appointed 20 June 2022)

Mr G Walton

(Appointed 3 December 2021)

Mr A Kwasnicki

The Trustees report was approved by the Board of Trustees.



Mr A Kwasnicki

Trustee

Date: 26/7/23

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

I report to the trustees on my examination of the financial statements of British Society of Special Care Dentistry (the charity) for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated:

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Charitable activities	2	56,649	56,863
Investments	3	44	69
Total income		<u>56,693</u>	<u>56,932</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>34,226</u>	<u>38,191</u>
Net income for the year/ Net movement in funds		22,467	18,741
Fund balances at 1 October 2021		<u>67,775</u>	<u>49,035</u>
Fund balances at 30 September 2022		<u><u>90,242</u></u>	<u><u>67,776</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

Notes	2022		2021	
	£	£	£	£
Current assets				
Cash at bank and in hand	90,424		67,775	
	<u> </u>		<u> </u>	
Total assets less current liabilities		90,244		67,775
		<u> </u>		<u> </u>
Income funds				
Unrestricted funds		90,242		67,776
		<u> </u>		<u> </u>
		90,242		67,776
		<u> </u>		<u> </u>

The accounts were approved by the Trustees on 26/7/23


.....
Mr A Kwasnicki
Trustee

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds are funds which the trustees are free to use in accordance with the charity's objectives.

The trustees may set aside designated sums forming part of the charity's unrestricted funds to be used for a particular purpose in the future. Such sums are described as designated funds and are accounted for as part of the charity's unrestricted funds. The trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is classified under the principal categories of cost in furtherance of charitable activities and grants awarded rather than the type of expenses, in order to provide more useful information to users of the financial statements.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

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

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

2 Charitable activities

	Membership Subscriptions 2022 £	Membership Subscriptions 2021 £
Sales within charitable activities	56,649	56,863

3 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	44	69

4 Charitable activities

	2022 £	2021 £
Share of support costs (see note 5)	9,389	5,391
Share of governance costs (see note 5)	24,837	32,800
	<u>34,226</u>	<u>38,191</u>

5 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Meetings: Winter and Spring	9,389	-	9,389	5,391	
Governance costs	-	24,837	24,837	32,800	Governance
	<u>9,389</u>	<u>24,837</u>	<u>34,226</u>	<u>38,191</u>	
Analysed between Charitable activities	<u>9,389</u>	<u>24,837</u>	<u>34,226</u>	<u>38,191</u>	

Governance costs includes payments to the Accountants of £780 (2021: £600) for accountancy fees.

BRITISH SOCIETY OF SPECIAL CARE DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but executive committee members were reimbursed £Nil (2021 - £0).

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	180	-

British Society of Special Care Dentistry

England & Wales - Charity number 1044867

Accounts

Charity Registration No. 1044867

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Thompson
Ms C Curl
Ms R Willis
Mr A Kwasnicki
Mr T Newton
G Greenwood
S Rafique
Mr P Bateman

Charity number

1044867

Principal address

13 West Street
Prescot
Merseyside
L34 1LE

Independent examiner

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

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THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects are to promote, preserve and protect the oral health of people with disabilities, throughout England and Wales.

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

Achievements and performance

At the year end date the society is in a sound position with net assets totalling £67,776.

The opening of the specialist list in Special Care Dentistry has attracted an increase in membership.

Follows several years of expenditure to update the societies website, modernise membership services, add the previous editions of the Journal of Disability and Oral Health to the website and the award two research prizes the society has tried to consolidate its finances over the last 12 months.

The society has begun the process of updating its guidance documents with the publication recently of updated Guidance regarding treatment under general anaesthesia. As for many societies, the COVID19 pandemic has proved a challenging time with no face to face conferences. However the 2021 Spring conference was held remotely with great success before there was a return to face to face conference for the December meeting. Both conferences as well as providing quality education and training for the membership ran at a profit.

Financial review

Over the past 24 months, the executive committee have become increasingly aware that the society has been running at a day to day loss for the last 5 years as well as spending the charities reserves to modernise the society. As a result of this, the Trustees are seeking to address the financial position of the society and are actively seeking ways to break even. In light of this, prior to the COVID19 pandemic the executive committee voted to increase membership fees from £50 to £70 to meet some of this short fall. This has seen a net increase in income for the society.

The executive committee has also been in negotiations with the Publisher of the Journal of Disability and Oral Health (JDOH) to reduce the costs associated with producing the journal, bringing it back within the financial envelope of the society. Within this financial year the society opted to reduce the number of journal editions and move the Journal of disability and oral health to an on line only version for members, maintaining the quality of the publication but significantly reducing the cost to the membership. Due to COVID19 there have been savings made in terms of executive meetings being held on line which is likely to be something that will carry on beyond the pandemic to reduce costs. Further options are being considered by the executive committee to reduce the costs of running the society whilst maintaining the benefits given to the membership. The online spring conference was highly successful both in terms of the number of attendees and the overall profit that it produced, moving forward the society will explore options for providing both face to face and on line learning.

As a result of these planned and unplanned changes the societies financial position recovered some what in this financial year and it is hoped that this will continue in to the future.

Structure, governance and management

The charity was established by a charitable trust deed on 9 December 1994 as amended on 7 December 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Peter Bateman	Chairman
Sobia Rafique	President
Charlotte Curl	Secretary
Gillian Greenwood	Immediate past president
Andrew Kwasnicki	Honorary Treasurer
Shelagh Thompson	International rep
Tim Newton	Journal Editor
Rebecca Willis	Prize Secretary

The Trustees report was approved by the Board of Trustees.

.....
Mr A Kwasnicki

Trustee

Dated:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

I report to the trustees on my examination of the financial statements of The British Society for Disability & Oral Health (the charity) for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
Income from:			
Charitable activities	2	56,863	34,266
Investments	3	69	49
Total income		<u>56,932</u>	<u>34,315</u>
Expenditure on:			
Charitable activities	4	<u>38,191</u>	<u>53,705</u>
Net income/(expenditure) for the year/ Net movement in funds		18,741	(19,390)
Fund balances at 1 October 2020		<u>49,035</u>	<u>68,426</u>
Fund balances at 30 September 2021		<u><u>67,776</u></u>	<u><u>49,036</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		67,776		49,035	
		<u> </u>		<u> </u>	
Total assets less current liabilities			67,776		49,035
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			67,776		49,036
			<u> </u>		<u> </u>
			<u>67,776</u>		<u>49,036</u>
			<u> </u>		<u> </u>

The accounts were approved by the Trustees on

.....
Mr A Kwasnicki
Trustee

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds are funds which the trustees are free to use in accordance with the charity's objectives.

The trustees may set aside designated sums forming part of the charity's unrestricted funds to be used for a particular purpose in the future. Such sums are described as designated funds and are accounted for as part of the charity's unrestricted funds. The trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is classified under the principal categories of cost in furtherance of charitable activities and grants awarded rather than the type of expenses, in order to provide more useful information to users of the financial statements.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

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

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 Charitable activities

	Membership Subscriptions 2021 £	Membership Subscriptions 2020 £
Sales within charitable activities	56,863	34,266

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	69	49
	<u>69</u>	<u>49</u>

4 Charitable activities

	2021	2020
	£	£
Share of support costs (see note 5)	5,391	12,914
Share of governance costs (see note 5)	32,800	40,791
	<u>38,191</u>	<u>53,705</u>

5 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Meetings: Winter and Spring	5,391	-	5,391	12,914	
Governance costs	-	32,800	32,800	40,791	Governance
	<u>5,391</u>	<u>32,800</u>	<u>38,191</u>	<u>53,705</u>	
Analysed between Charitable activities	<u>5,391</u>	<u>32,800</u>	<u>38,191</u>	<u>53,705</u>	

Governance costs includes payments to the Accountants of £600 (2020: £600) for accountancy fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but executive committee members were reimbursed £Nil (2020 - £3,038).

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

British Society of Special Care Dentistry

England & Wales - Charity number 1044867

Accounts

**THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Thompson Ms C Curl Ms R Willis Mr A Kwasnicki Mr T Newton G Greenwood S Rafique Mr P Bateman
Charity number	1044867
Principal address	13 West Street Prescot Merseyside L34 1LE
Independent examiner	Silver Levene LLP Chartered Certified Accountants 37 Warren Street London W1T 6AD

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TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the year ended 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects are to promote, preserve and protect the oral health of people with disabilities, throughout England and Wales.

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

Achievements and performance

At the year end date the society is in a very sound position with net assets totalling £68,426.

The opening of the specialist list in Special Care Dentistry has attracted an increase in membership.

At the year end date the society is in a difficult financial position with net assets totalling £48034.95. This follows several years of expenditure to update the societies website, modernise membership services, add the previous editions of the Journal of Disability and Oral Health to the website and the award two research prizes.

Membership of the society continues to grow, following the opening of the specialist list in Special Care Dentistry and an increased interest in the speciality.

The society has begun the process of updating its guidance documents. As for many societies, 2020 has proved a challenging year with no face to face conferences. However BSDH has this year launched its first series of webinars in conjunction with the Royal College of Surgeons of Edinburgh and also held an online prize presentation event, following the cancellation of the Spring conference due to COVID19 pandemic, to showcase the work that is going on nationally within Special Care Dentistry.

Planning is well underway for the 2021 Spring conference with different models of attending remotely being considered to mitigate against the potential risks of the ongoing COVID-19 pandemic.

Financial review

Over the past 18 months, the executive committee have become increasingly aware that the society has been running at a day to day loss for the last 5 years as well as spending the charities reserves to modernise the society. As a result of this, the Trustees are seeking to address the financial position of the society and are actively seeking ways to break even. In light of this, prior to the COVID19 pandemic the executive committee voted to increase membership fees from £50 to £70 to meet some of this short fall. The executive committee has also been in negotiations with the Publisher of the Journal of Disability and Oral Health (JDOH) to reduce the costs associated with producing the journal, bringing it back within the financial envelope of the society. The cost of the JDOH is the largest outgoing for the society.

The COVID19 pandemic has also reduced the income received by the society in 2019-20, as it was not possible to run the usual Spring and Winter conferences which are its second largest source of income. However, due to COVID19 there have been savings made in terms of executive meetings being held on line which is likely to be something that will carry on beyond the pandemic to reduce costs. There have been fewer editions of JDOH this year as a result of the pandemic and a reduction in the number of articles received, again this is likely to continue once agreed by the Publisher. Further options are being considered by the executive committee to reduce the costs of running the society whilst maintaining the benefits given to the membership.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and at the current rate of expenditure should also be maintained throughout the next financial year. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to risks.

Structure, governance and management

The charity was established by a charitable trust deed on 9 December 1994 as amended on 7 December 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

Peter Bateman	Chairman
Sobia Rafique	President
Charlotte Curl	Secretary
Gillian Greenwood	Immediate past president
Andrew Kwasnicki	Honorary Treasurer
Shelagh Thompson	International rep
Tim Newton	Journal Editor
Rebecca Willis	Prize Secretary

The Trustees report was approved by the Board of Trustees.

.....
Mr A Kwasnicki
Trustee
Dated:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

I report to the trustees on my examination of the financial statements of The British Society for Disability & Oral Health (the charity) for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated:

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Charitable activities	2	34,266	35,284
Investments	3	49	137
Total income		<u>34,315</u>	<u>35,421</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>53,705</u>	<u>59,594</u>
Net expenditure for the year/ Net movement in funds		(19,390)	(24,173)
Fund balances at 1 October 2019		<u>68,426</u>	<u>92,599</u>
Fund balances at 30 September 2020		<u><u>49,036</u></u>	<u><u>68,426</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		49,036		68,426	
		<u>49,036</u>		<u>68,426</u>	
Total assets less current liabilities			<u>49,036</u>		<u>68,426</u>
Income funds					
Unrestricted funds			49,036		68,426
			<u>49,036</u>		<u>68,426</u>
			<u>49,036</u>		<u>68,426</u>

The accounts were approved by the Trustees on

.....
Mr A Kwasnicki
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds are funds which the trustees are free to use in accordance with the charity's objectives.

The trustees may set aside designated sums forming part of the charity's unrestricted funds to be used for a particular purpose in the future. Such sums are described as designated funds and are accounted for as part of the charity's unrestricted funds. The trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is classified under the principal categories of cost in furtherance of charitable activities and grants awarded rather than the type of expenses, in order to provide more useful information to users of the financial statements.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

2 Charitable activities

	Membership Subscriptions 2020 £	Membership Subscriptions 2019 £	Meeting fees and sponsorship 2019 £	Total 2019 £
Sales within charitable activities	34,266	32,910	2,374	35,284

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

3 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	49	137
	<u>49</u>	<u>137</u>

4 Charitable activities

	2020	2019
	£	£
Share of support costs (see note 5)	12,914	13,389
Share of governance costs (see note 5)	40,791	46,205
	<u>53,705</u>	<u>59,594</u>

5 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Meetings: Winter and Spring	12,914	-	12,914	13,389	
Governance costs	-	40,791	40,791	46,205	Governance
	<u>12,914</u>	<u>40,791</u>	<u>53,705</u>	<u>59,594</u>	
Analysed between Charitable activities	<u>12,914</u>	<u>40,791</u>	<u>53,705</u>	<u>59,594</u>	

Governance costs includes payments to the Accountants of £600 (2018: £600) for accountancy fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but executive committee members were reimbursed £3,038 (2019 - £4,745).

7 Employees

There were no employees during the year.