NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales · Charity number 1112331

Details

Status	Registered
Legal form	Charitable company
Company number	05580200
Registered	2005-11-29
Register	View on the Charity Commission register

Contact

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Website	www.nebdn.org

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Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE THE EDUCATION AND TRAINING OF MEN AND WOMEN AS DENTAL NURSES AND OTHER DENTAL STAFF TO ASSIST IN DENTISTRY SO AS TO ENABLE A LEVEL OF SKILL AND SAFETY AND OPERATIONAL EXCELLENCE TO BE ACHIEVED WHICH WILL MEET THE STANDARDS FROM TIME TO TIME APPROVED, SET OR ADOPTED BY THE CHARITY FOR THE BENEFIT OF THE PUBLIC AND THE DENTAL PROFESSION.WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, THIS MAY INCLUDE: 1 SETTING AND PUBLISHING SYLLABUSES OF STUDY FOR DENTAL NURSES AND OTHER DENTAL STAFF TO ENABLE LEVELS OF SKILL AND SAFETY TO BE ACHIEVED; 2 SETTING AND PUBLISHING EXAMINATIONS FOR DENTAL NURSES AND OTHER DENTAL STAFF AND HOLD EXAMINATIONS AS OFTEN AS THE CHARITY SHALL CONSIDER DESIRABLE; 3 ENSURING THAT EXAMINERS AND ASSESSORS ACHIEVE THE REQUIRED LEVEL OF KNOWLEDGE AND SKILL TO UNDERTAKE ASSESSMENTS; 4 ISSUING CERTIFICATES TO INDIVIDUALS WHO SUCCESSFULLY ACHIEVE THE REQUIRED LEVELS OF KNOWLEDGE AND SKILL; 5 ADVISING UPON, ASSISTING WITH AND VALIDATING THE TRAINING AND ASSESSMENT CENTRES WHICH UNDERTAKE QUALIFICATIONS PROVIDED BY THE CHARITY; 6 SUPPORTING, AND DISSEMINATING THE RESULTS OF, RESEARCH (WHETHER CONDUCTED BY THE CHARITY OR NOT) (I) WHICH SHOWS THE BENEFITS OF SETTING STANDARDS AND SKILL LEVELS IN THE INTERESTS OF PATIENTS; (II) INTO THE IMPROVEMENT OF SKILLS, WORK METHODS AND PRACTICES IN THE DENTAL TEAM; 7 THE PROVISION OF BURSARIES, SCHOLARSHIPS, GRANTS, LOANS AND OTHER FUNDS FOR RESEARCH OR FOR TRAINING FACILITIES TO ANY PERSON OR PERSONS, TRUST, INSTITUTE OR BODY CORPORATE WHICH IN THE OPINION OF THE CHARITY IS LIKELY TO ENHANCE OR FURTHER THE OBJECTS.

Activities: Education, training and examining of people as dental nurses to enable a level of skill and safety and operational excellence to be achieved.

Classification

- **How:** Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£2,757,297	£2,587,559	£2,348,670	37
2024-02-29	£2,367,004	£2,077,463	£2,109,248	27
2023-02-28	£2,274,953	£1,671,334	£1,734,300	26
2022-02-28	£1,335,691	£1,438,414	£1,144,031	22
2021-02-28	£1,449,106	£1,434,262	£1,218,532	20

Trustees

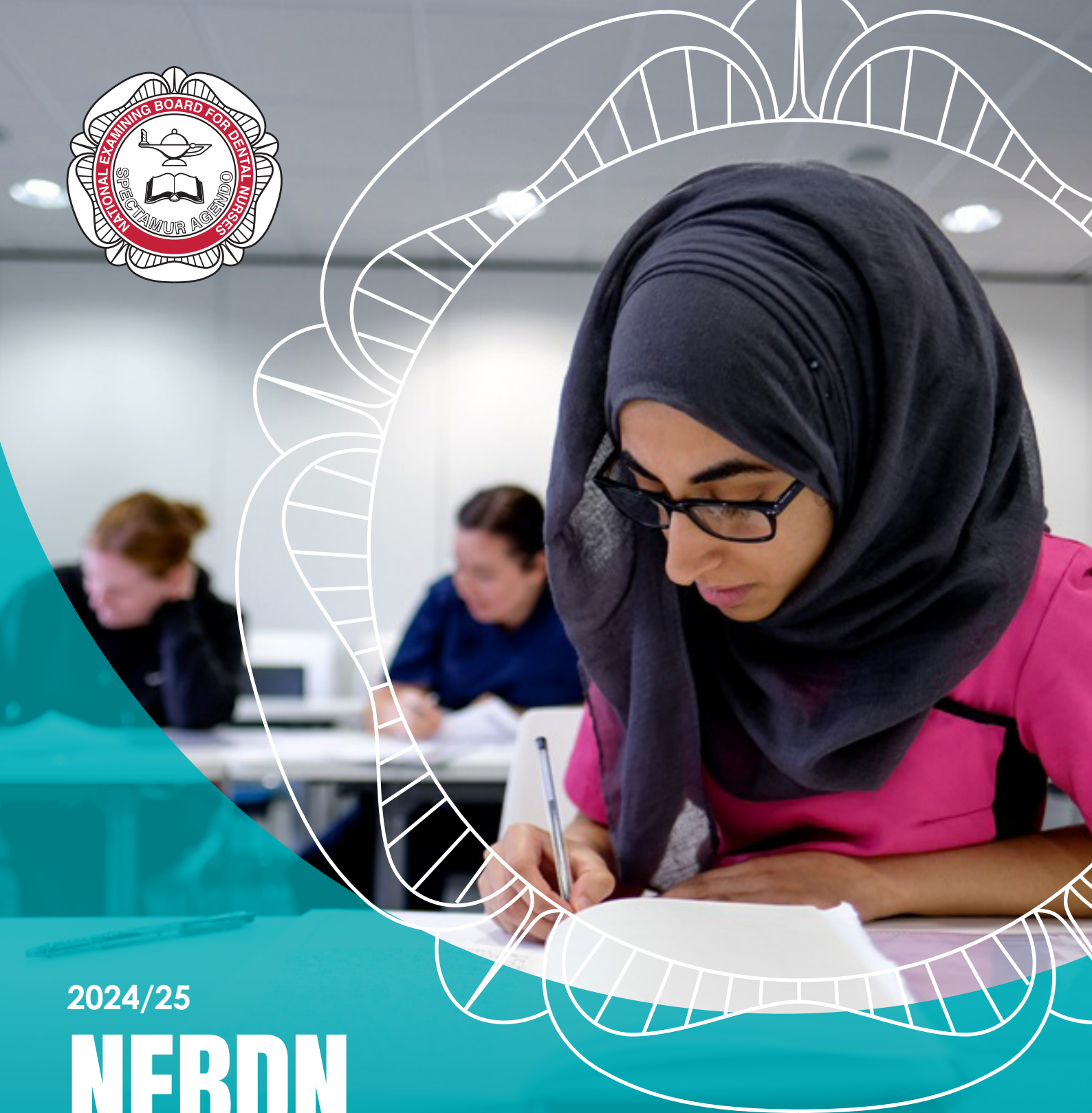
Name	Role	Appointed
Anjali Kale		2024-10-14
Anthony Blackman		2025-02-24
Bhavna Mistry		2023-10-19
Dr Louise Belfield		2019-10-19
Jeremy Williams		2025-02-24
Jillian Eastmond		2023-10-19
Kirk Lower		2025-02-24
Kitty Westwood		2024-10-14
Martin Hanratty		2025-02-24
Mary Donnelly		2023-10-19
Nicholas Linfoot		2023-10-19
Ulpee Darbar		2020-10-23
Wen Jie Lee		2024-10-14

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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales - Charity number 1112331

Accounts



2024/25

NEBDN ANNUAL REPORT

NEBDN is a limited company registered in England & Wales No. 05580200. Registered with the Charity Commission in England & Wales No. 1112331. Registered with the Office of the Scottish Charity Regulator (OSCR) No. SC045470. Registered with Ofqual No. RN6109.



We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers.

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CHAIR'S WELCOME



I feel incredibly proud and grateful to be part of an organisation that continues to realise its ambitions and make a meaningful impact in Dental education.

As I reflect on my first year as Chair of NEBDN, I feel incredibly proud and grateful to be part of an organisation that continues to realise its ambitions and make a meaningful impact in Dental education. This year has been one of exciting progress, marked by significant milestones and collective achievement.

A major highlight has been our formal recognition as an Awarding Organisation regulated by Ofqual, and CCEA in Northern Ireland, an endorsement of the quality, integrity, and national relevance of our qualifications. We also launched our new apprenticeship programme, expanding access to professional development and strengthening the oral healthcare workforce. Alongside this, our Diploma continues to flourish, supporting Learners across the UK and helping them build confident, capable careers.

We successfully transitioned to the GDC's Safe Practitioner framework, ensuring our qualifications remain aligned with evolving professional standards. We were delighted to welcome new graduates into the oral healthcare workforce, each one a testament to the dedication of our Providers, Assessors, and support teams.

It remains a challenging time for the delivery of oral healthcare, with many people struggling to access services. NEBDN is committed to training a vital part of this workforce and supporting Dental Nurses to develop their skills and knowledge. Part of our strategy for the coming years focuses on ensuring career development for Dental Nurses is contemporary, exciting, and of real value to the profession, and ultimately, to patients.

CHAIR'S WELCOME (CONT)

I have long been a passionate believer in the potential of Dental Nurses to upskill, access relevant high-quality professional development, and carve out meaningful, fulfilling careers, while remaining in the workforce. Our bright, talented, caring and dedicated Dental Nurses deserve to shine, and I hope their roles and contributions will continue to be recognised for the value they bring to the oral healthcare team. We also hope employers and regulators will continue to support further opportunities for Dental Nurses to provide care and leadership.

I would like to express my heartfelt thanks to all NEBDN colleagues, whose hard work and passion have driven our strategic ambitions forward. I am also deeply grateful to our Board of Trustees for their guidance and oversight and extend a warm welcome to our newly appointed Trustees, who bring a wealth of experience and insight to our governance.

Finally, my sincere thanks to our Assessors, Providers, Associates, Committee members, Chief External Examiners, and Advisors. Your expertise and dedication underpin the high standards of our qualifications, and without you, our work would not be possible.

Thank you for your continued support.

Our bright, talented, caring and dedicated Dental Nurses deserve to shine.



Louise Belfield
Chair of the Board of Trustees

CEO SUMMARY

We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, working with our Providers, Associates, Committee Members, Chief External Examiners, Advisors and Board of Trustees.



Learner registrations and examination participation remained consistently strong throughout the year, with record cohort sizes reflecting well for the Dental Nurse profession both for those newly joining Dentistry and those expanding their career aspirations.

Digital innovation has been a cornerstone of our organisation's progress in recent years and will continue to shape our strategic direction. As part of our ongoing commitment to innovation, we are actively exploring how Artificial Intelligence (A.I.) can be leveraged to enhance operational efficiency, and how it plays a part in the evolution of assessment practices within the education sector. In addition, we continue to expand our pool of Associates to strengthen the depth and breadth of expertise available across our organisation, ensuring the continued delivery of high-quality learning and assessment.

As part of our ongoing commitment to stakeholders, NEBDN has further strengthened its team by recruiting individuals with specialist skills and expertise to enable us to provide more focused support throughout the Learner journey, whilst also reinforcing quality across our services. We continue to recognise the pressures and challenges faced by our Providers and remain committed to reviewing and improving the support we offer. Our priority for the coming year is to deepen our engagement with Providers and undertake a comprehensive review of organisational practices, ensuring that our values are consistently reflected in our processes and ways of working.

We continue to recognise the pressures and challenges faced by our Providers and remain committed to reviewing and improving the support we offer.

The past year has reinforced our strategic priorities and as we review the business plan for the next 4 years our focus will inevitably remain on investing in team capability, stakeholder engagement and quality processes. Strengthening these areas reflects our commitment to excellence, innovation, and continuous improvement across all areas of the organisation.

Kate Kerslake

Kate Kerslake
Chief Executive Officer (CEO)



STRATEGIC PRIORITIES:

QUALIFICATIONS, QUALITY, ENGAGEMENT



National Examining Board for Dental Nurses.

OUR MISSION

To provide lifelong career development for Dental Nurses

OUR VISION

To be the leading Awarding Organisation of qualifications in Dental Nurse education and development, enabling excellence in practice

OUR VALUES

To be: Fair • Professional Collaborative • Innovative • Inclusive

MISSION AND IMPACT

We fulfil our mission by delivering high-quality qualifications exclusively for Dental Nurses—NEBDN is the only Awarding Organisation (AO) solely dedicated to this profession, offering a suite of ten qualifications which includes 7 post-qualifications. Our programmes are designed to ensure that every Learner gains the skills, knowledge, and understanding needed to deliver exceptional patient care and provide professional support within the Dental team.

Our work is strengthened by a dedicated network of Associates including, Examiners, Assessors, Subject Matter Experts (SMEs), Assessment writers and Invigilators, the majority of whom are experienced Dental care professionals. Their insights help shape the design and delivery of our assessments, ensuring they remain focused on the needs of patients and the evolving demands of Dental care providers.



HIGHLIGHTS FROM 2024/25

2024/25 was a remarkable year for NEBDN. Following the launch of our Dental Nurse Apprenticeship in 2023, we welcomed over 50 Apprentices onto the programme, alongside the accreditation of additional Providers to deliver the apprenticeship. This reflects the continued growth and uptake of the Dental Nurse Apprenticeship since its launch. Whilst the number of apprentices does not match the levels of our National Diploma as a route to registration, we anticipate that our apprenticeship will continue to grow as more Providers gain accreditation and the programme matures.

NATIONAL DIPLOMA IN DENTAL NURSING

NEBDN's National Diploma in Dental Nursing is formally recognised by the General Dental Council (GDC) as meeting its Standards for Education and effectively preparing Learners for professional practice. This recognition enables successful candidates to apply for registration with the GDC as qualified Dental Nurses.

We are committed to ensuring that every Learner who achieves the National Diploma demonstrates the knowledge, skills, and competencies required to practice safely and confidently. By upholding these high standards, we contribute directly to the delivery of safe, high-quality patient care.

The National Diploma is a nationally respected qualification, valued by employers and professionals across the Dental sector. Throughout 2024/25, we continued to deliver all assessments successfully via our secure online platform, ensuring accessibility, consistency, and a positive Learner experience.

The National Diploma is a **nationally respected qualification**, valued by employers and professionals across the Dental sector.

EXAM NUMBERS 2024/25

* In comparison to 2023/24 exam numbers.



POST-REGISTRATION QUALIFICATIONS

NEBDN is committed to supporting every stage of a Dental Nurse's career and is proud to contribute to the diverse range of evolving roles and opportunities within the profession.

NEBDN works with expert Practitioners, Dental Nurses, Dentists, other members of the Dental team and industry experts to set standards and requirements for Post-Registration training and qualifications. We are proud to offer seven post qualifications across specific areas for additional skills to enhance Dental Nurse education and careers and we will continue to review and expand these options.

We continuously review and refine our qualifications to ensure they remain relevant, forward-thinking, and aligned with the evolving needs of the profession. This includes actively seeking feedback from stakeholders, monitoring industry trends, and exploring new areas of specialism that support career progression and professional excellence. Our goal is to ensure that Dental Nurses are equipped with the knowledge and skills required to thrive in a dynamic healthcare environment, and we will continue to expand our qualification offerings to reflect this commitment.

EXAM NUMBERS 2024/25





*In comparison to 2023/24 exam numbers.



NEBDN ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2024/25

EXAM DELIVERY

In 2024/25 we continued to assess record breaking Learner numbers through our examinations, we saw a strong number of new Learner registrations, alongside the start of apprenticeship registrations, all of which were reflected in our financial results for 2023/24. In our November 2024 National Diploma written examination, NEBDN assessed its largest-ever single cohort, with 2,109 Learners sitting the exam—representing a 24.5% increase compared to April 2024.

Our assessment results receive continuous scrutiny and in 2024 we were satisfied that our online examinations were valid, reliable, and comparable with our previous face-to-face delivery. We will continue to deliver examinations online indefinitely, and we plan to increase the frequency of our exams, firstly to a monthly basis to accommodate the Apprenticeship assessment requirements and later for other qualifications as part of our strategic goals for 2026 onwards.

Throughout 2024/25, NEBDN introduced mandatory Learner preparation sessions.

This initiative enables Learners to become familiar with the exam interface and promoting best practice in assessment readiness. It also reflects NEBDN's ongoing commitment to supporting Providers and Learners. Introducing the real exam conditions, the preparation sessions are designed to reduce Learner anxiety and help them perform at their best.



QUALIFICATIONS

Alongside our exam delivery in 2024 we started a project to review of our routes to registration, working towards updated qualifications to support the GDC Safe Practitioner Framework required to be in place by 1 August 2025. With our Apprenticeship already required to be regulated by Ofqual , we took the opportunity to mirror this with the review of the National Diploma and provide the benefits that this brings, including credits and recognition of wider additional quality assurance.

The review ensured that the updated qualifications have appropriate assessment criteria and assessment methods to evidence the revised learning outcomes required for the GDC Safe Practitioner Framework.

For the Apprenticeship this also coincided with a new apprenticeship standard published by IfATE including a positive funding increase for apprenticeship Providers and we aimed to make this version of the apprenticeship available from 1 July 2025.

Gaining additional regulation for the revised National Diploma was recognised as a huge step forward for NEBDN and our Providers. We moved to align the Apprenticeship and the National Diploma in assessment criteria and assessment methods, and in preparation for Ofqual regulation it was essential to update the qualification title to the NEBDN Level 3 Diploma in Dental Nursing. We recognised that the end of the National Diploma marked the end of an era but we also recognised the importance of providing different routes to registration under a wider regulatory framework.

We understand the challenges this transition may present, and we are committed to supporting our Providers through it. The biggest change our Providers will experience with the regulated Diploma is the requirement for formal qualifications for Tutors, Assessors and IQAs. However, these changes are designed to add long-term value by enhancing the quality and credibility of the qualification. Our goal is to ensure our customers experience as little operational disruption as possible during this process.

Our plans from the previous year to review our Post Registration suite of qualifications was delayed due to time constraints for implementing the Safe Practitioner Framework. However, this review will be picked up again in 2025 as remains an important aspect of our Business Plan.



DIGITAL DEVELOPMENT

A vital part of NEBDN is ensuring that we are committed to our IT security and innovation, including ensuring our systems are efficient, safe and working effectively for our operations and that our team receive training to help embed IT security awareness. In 2024/25, NEBDN maintained a strong commitment to continuous improvement in information technology and cyber resilience.

For another year, with the support of our IT system supplier, we utilised the Cyber Security Assessment Tool (CSAT) to evaluate our current digital environment and implemented a targeted action plan to improve our Microsoft security score, achieving an **87%** score which exceeds the benchmark of 80 generally considered satisfactory. This proactive approach enabled us to strengthen our defences and align with best practice standards which we will work to maintain. We were also pleased to successfully renew our Cyber Essentials certification, reaffirming our commitment to maintaining robust IT security standards and providing assurance to our stakeholders that their data is managed securely and responsibly.

All of our digital enhancements reflect a strategic focus on accessibility, regulatory compliance, and Learner-centred service delivery.

As part of our operational activities relating to the Learner journey, NEBDN rolled out enhanced functionality within our Portfolio Platform – PebblePad, to support both Diploma and Apprenticeship Learners. This included:

- A structured digital portfolio for evidence submission
- Help guides have been produced, tailored for Learners, Providers, Employers, Witnesses, and Assessors
- Integration with the Gateway process and Knowledge Test tracking.



This system is essential to the Learner experience, particularly for Apprenticeship cohorts, and was supported by a dedicated onboarding and training programme.

As part of the review and enhancements of our systems a major milestone was the phased rollout of a new integrated HR and payroll system. This replaces three separate legacy systems and will deliver streamline data entry, enhance self-service functionality for Staff and greater data accuracy and compliance for our GDPR requirements.

Our review also identified a need to introduce a ticketing system to be used by our Customer Support team, Fresh Desk. This system better supports the management of incoming enquiries and transforms how both Learners and Provider queries are managed internally, including improve response times and quality of response.

REGULATION

NEBDN continues to work to uphold the standards from all it's regulators and to look to expand further into other nations.

Ofqual

We are proud to be a recognised Awarding Organisation regulated by Ofqual. This recognition, formally granted on 31 January 2023, marked a significant milestone in our strategic journey and reflects our commitment to delivering high-quality, compliant qualifications in Dental Nursing.

Throughout 2024–2025, we have continued to embed Ofqual's General Conditions of Recognition across our operations which included maintaining robust internal quality assurance processes and regulatory audits, monitoring our KPI's and delivering on our annual statements of compliance.

CCEA

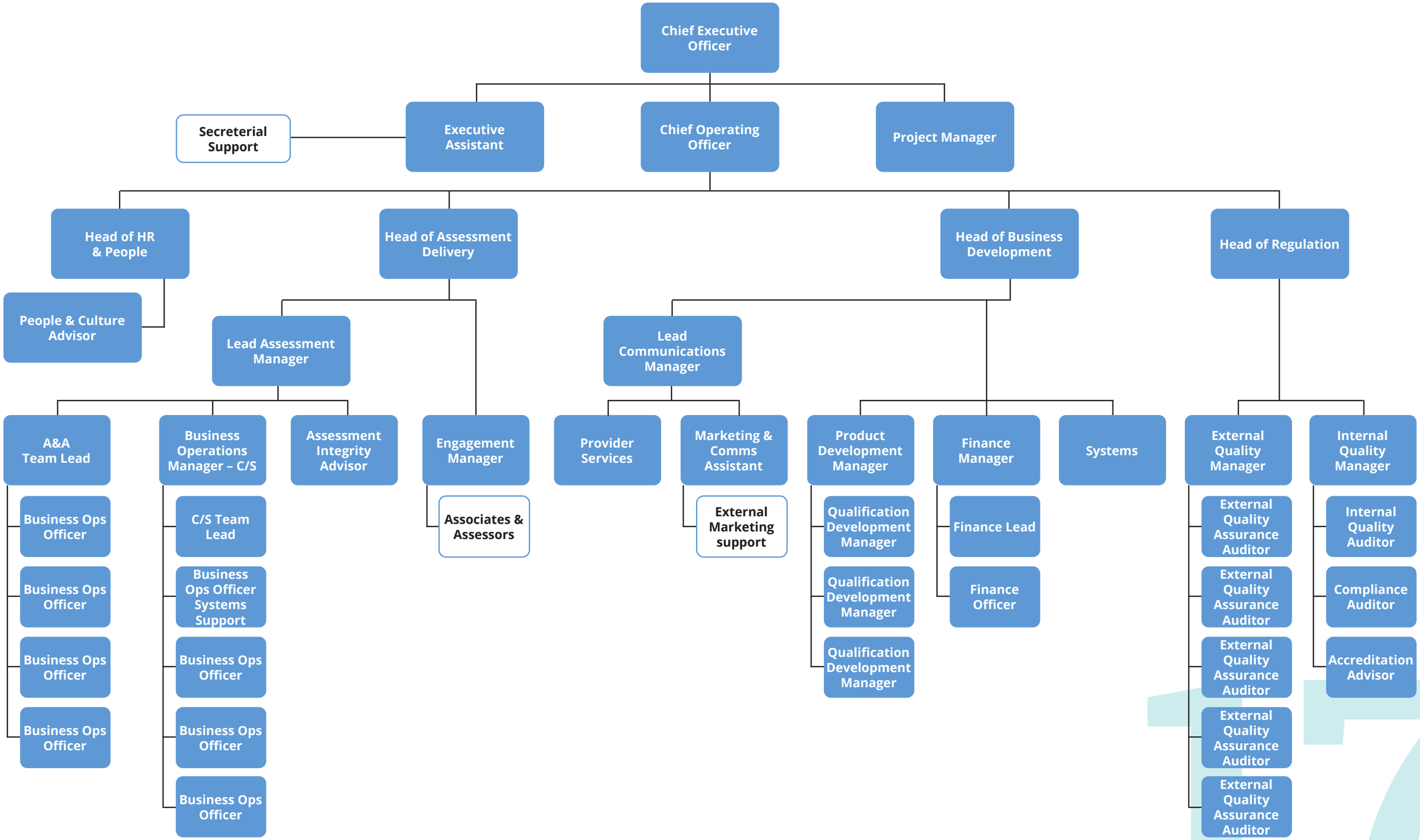
Following our successful recognition by CCEA in December 2023, we have been actively working to prepare our National Diploma for formal regulation in Northern Ireland. This initiative forms a key part of our strategic redevelopment project scheduled for 2025, aimed at enhancing the quality, accessibility, and compliance of our qualifications across all regions.

GDC

The GDC play a key role in setting the standards for Dental education and ensuring high standards are maintained via regular inspection and monitoring.

In 2024, we underwent a GDC new programme inspection of the Level 3 Diploma in Dental Nursing (Integrated Apprenticeship). The inspection evaluated NEBDN and our initial Apprenticeship Provider against the three GDC Standards for Education and 21 Specific Requirements. The inspection confirmed provisional approval that NEBDN's qualification meets the GDC's expectations for preparing Learners for safe and effective practice with full approval dependent on review of the first cohort completing the qualification in 2025.

ORGANISATIONAL CHART



PEOPLE

2024/25 we focused on our skills and resources, and we took the opportunity to review our internal structure to strengthen teams and support in achieving our Strategic objectives.

This included strengthening both our External and Internal Quality Assurance teams to maintain robust compliance throughout the organisation and support our requirements with all regulatory bodies. In addition, we were delighted to have appointed internally a dedicated Accreditation Advisor from our Customer Support team to support with all Provider accreditation.

Our Product Development team expanded during the year in order to support with the review of existing qualifications and to develop into new areas. The Product team ensure our qualifications fully comply with all relevant regulatory requirements and contribute to the sustainability and growth of the organisation.

As part of the new structure, we recognised the need for a dedicated resource to support our Providers, improve regular engagement and capture feedback to help with business development for both parties. Recruitment to our Provider Services Team began as we moved into the new financial year.

The team restructure also enabled the recruitment of a new Leadership team, to include four Heads of departments, covering HR, Regulation, Business Development and Assessment Delivery. This strategic move will enhance operational effectiveness and create further capacity at a Senior Management level to review, plan and implement strategic and operational goals.

In 2024, we also launched a successful recruitment drive in anticipation of the end of terms of office for three Trustees. In January 2025, we were delighted to welcome four new Trustees, each bringing fresh perspectives and expertise. Their appointments further strengthen the breadth of skills and experience across our Board and Committees, reinforcing NEBDN's commitment to strong governance and sector leadership.

Throughout 2024/25, our team has remained committed to fostering and exemplifying the culture of NEBDN by consistently upholding our organisational values. We have worked to embed these values into our everyday behaviours and ensure they are reflected across our policies and procedures, reinforcing a values-led approach in all aspects of our operations.





2024/25:

ENGAGEMENT

SPECIAL RECOGNITION AWARDS

In 2019 we established the Special Recognition Awards to honour individuals, and groups, who have made outstanding contributions to Dental Nursing and the work of NEBDN. In 2023/24, the awards were presented across four categories, with recipients selected by the Board following a review of nominations. The award winners celebrated at an informal dinner with Trustees and Executive in London.

Following the Special Recognition Awards that took place last year, our Chair of Trustees, James Ashworth-Holland, recently got the opportunity to present the winners with their awards in person.





Congratulations to:

Contribution to General Operations and Development of NEBDN – Rebecca Cox

Contribution to Dental Nursing Education and Training – Cristina Burtila

Group Contribution to Dental Nurse Education and Development – Forward Academic

Contribution to Dental Nursing Developments – Verne Rice





EVENTS

DENTISTRY SHOW

We exhibited again at the Dentistry Show at the Birmingham NEC in May 2024, with a view to meeting and supporting as many stakeholders as possible. Following the launch of the apprenticeship in the previous year, we visited several Apprenticeship & Education events 2024/25, across the Northwest to meet aspiring Apprentices. We continued our attendance at various stakeholder events, such as the Dental Leadership events hosted by the GDC, and educational conferences hosted by the Association of Colleges, the Federation of Awarding Bodies (FAB), and the Association of Employment and Learning Providers (AELP).







EVENTS

STAKEHOLDER ENGAGEMENT

We continue to maintain strong relationships with key stakeholders across the Dental profession, including the Society of British Dental Nurses (SBDN) and the British Association of Dental Nurses (BADN). These relationships ensure that NEBDN remains engaged in the Dental sector developments and through ongoing collaboration, we can reinforce our commitment to supporting the Dental Nursing community and promoting a shared purpose across the profession.



We launched a Provider Insight Panel (PIP) during 2024 to bring together a group of Providers to offer feedback, support and insight on any NEBDN projects, primarily to strengthen collaboration between NEBDN and its Providers, and ensure Provider voices are embedded in our qualification development and delivery. This also supports NEBDN's goal to enhance the Learner experience.



The creation of the Provider Services Team aims to help inform Providers of any future plans and strategic objectives and to ensure that we can offer them valued assistance as they begin to deliver an NEBDN qualification, or for any Providers who are looking to become accredited to deliver additional qualifications.

In addition, The Strategy Day in October reviewed NEBDN's mission, vision, and strategic priorities for 2024–2028, with a strong emphasis on engagement.

Our Associate network continues to grow, and we successfully recruited for additional Assessors to support with our Apprenticeship Assessments as well as expanding our Associate Examiners, Assessment Writers and Invigilators in Autumn 2024.



AMBITIONS FOR 2025/26

Following the review and approval of NEBDN's 2024–2028 Strategic Objectives and Business Plan, we have entered a new phase of purposeful growth and transformation. This plan sets out a clear roadmap for how we will continue to deliver high-quality qualifications, strengthen regulatory compliance, and deepen engagement with our stakeholders across the Dental sector.

Our Strategic Objectives—centred on Quality, Qualifications, and Engagement—are designed to ensure that every Learner, Provider, and stakeholder, experiences a consistent, supportive, and forward-thinking service. Over the next four years, we aim to build on the strong foundations laid during the previous business cycle by improving and expanding our qualifications, enhancing our digital infrastructure, and embedding a culture of continuous improvement.

EXAM DELIVERY

Our registration numbers have grown for the past four years and we are expecting to assess over 6,000 individuals during the course of the next financial year. In April 2025 we will begin to deliver our Apprenticeship assessments, Knowledge Test and Structured Clinical Assessment, for our first Apprenticeship cohort. By implementing an increased frequency of exam diet for the Apprenticeship programme it will provide us with valuable foundation for future growth and building on this momentum, our ambition is to explore the feasibility of extending similar enhancements to our existing qualifications from 2026/27.

This would offer Learners and Providers greater flexibility and more opportunities to undertake their assessments throughout the year, supporting improved accessibility and progression.

We are really looking forward to seeing the first of NEBDN Apprentices graduating and flourishing in their careers in Dental Nursing.

As part of our Strategic Objectives we remain committed to investing in research and development to support innovation and long-term growth. Over the coming year, we will continue to collaborate with regulators, industry experts, and stakeholders to explore the responsible integration of artificial intelligence (AI) within our assessment delivery. This work will ensure that we remain at the forefront of educational innovation while upholding the integrity of our qualifications.



QUALIFICATIONS

NEBDN's primary focus will remain the successful completion of the General Dental Council (GDC) Transition Action Plan (TAP) for both the National Diploma (to be the Level 3 Diploma) and the Dental Nurse Apprenticeship. These plans are essential to align both qualifications with the GDC's Safe Practitioner Framework, ensuring they remain fit for purpose and compliant with regulatory expectations and ensuring they continue to assess the high standards expected of Dental professionals. Both qualifications will sit on the Regulated Qualification Framework and will attract UCAS points for Learners.

Expanding regulation across nations remains a strategic goal to not only reinforce the credibility of NEBDN's qualifications but also to open new opportunities for growth in devolved and international markets.

We will initiate a two-year redevelopment programme for our suite of Post-Registration qualifications. This work is critical to ensuring that our qualifications continue to meet the evolving needs of the Dental profession and remain attractive to both employers and Dental Nurses. As part of the redevelopment we will continue to engage with stakeholders to ensure alignment with workforce needs identifying opportunities to improve and enhance our qualifications.

In parallel, we are undertaking a project to review opportunities to offer Continuing Professional Development (CPD) for Dental Nurses. Initial findings indicate a clear demand for high-quality, relevant CPD provision—an area where NEBDN is well positioned to lead.



DIGITAL DEVELOPMENT

We will continue to embed our new integrated HR and Payroll system, stage one for the HR platform was rolled out in 2024, and the focus will now move to ensuring there is a smooth process for paying our employees, and Associates.

In 2025/2026, aligning with the availability of the revised qualifications, we will be launching a new website. This will aim to provide a clear approach to finding information, will include the function for online payments for those requesting replacement certificates and badges and improve on user experience.

One of NEBDN's key areas of focus is identifying opportunities in the rapid advancement of Artificial Intelligence (A.I). We are actively collaborating with our IT partners, regulators, and wider stakeholders to explore how A.I. can be effectively integrated into our operations and assessment delivery. This work is already underway and will continue into 2025/26, with the aim of launching a dedicated A.I. statement for the organisation.



REGULATION

As we move to expand the qualifications regulated by both CCEA and Ofqual, we remain committed to embedding a culture of compliance, transparency, and continuous improvement across all areas of our qualification delivery and organisational governance.

We will continue to work closely with the GDC, Ofqual and CCEA on any consultations, any information requests, and support them in their strategic priorities; contributing to sector-wide improvements in quality assurance and Learner development.

As part of our ongoing strategic development, we will be actively exploring engagement with additional regulators over the coming year—placing particular emphasis on Qualification Wales. This forms part of our broader ambition to expand our presence within the Welsh Apprenticeship market, enabling us to reach and support a wider community of Learners and Providers.



PEOPLE

With our Learner registrations increasing, our Associate pool expanding, and our ambitions for NEBDN growing, in 2025/26 we will continue to recruit to ensure we retain excellent service delivery, and to support the updating of our current qualifications and the development of new products for Dental Nurses. The plans are to recruit in three main areas:

Marketing and Communications – As part of our plans to enhance Provider Services, we will initially establish two new roles: a Manager to lead the function and an Officer to support day-to-day delivery and engagement. The Provider Services team will report directly into our Lead Communications Manager. The Provider Services Manager will proactively build and maintain long-term, positive relationships with NEBDN's network of Providers, ensuring their needs are understood and met while supporting the organisation's strategic goals and regulatory obligations. They will establish a structured and supportive Provider journey with a welcoming, service-first approach, and lead on Provider accreditation processes ensuring compliance with NEBDN's standards.

Quality Assurance – in order to support the increase in Providers we are onboarding, we plan to recruit for additional team members within our External and Internal Quality Assurance teams. The External Quality Assurance team focus on assessing and monitoring the performance and compliance of NEBDN Providers. The work of an EQA ensures that all regulatory standards are met and that qualifications are delivered to a consistently high standard. This plays a key role in supporting a culture of quality assurance and continuous improvement across the organisation.

To further strengthen our internal quality framework, we will also be recruiting a Compliance Auditor. This role supports the organisations broader mission to deliver high-quality qualifications and ensure that NEBDN continues to maintain full alignment with its regulatory commitments and upholds the public confidence in Dental Nurse education.

In line with our current cycle, they will continue to review and evaluate NEBDN's processes and practices against the various regulatory standards, identify risks, non-compliance issues and work with the internal auditor to assess compliance and areas of improvement.

In 2025/26, we will continue to focus on key areas which support team development and organisational culture, including review and refreshment of our HR policies and processes.

Firstly, we will continue embedding the 'Lead Like Mary' leadership mindset—empowering our managers to lead with confidence, authenticity, and purpose. This initiative is designed to help individuals grow into the best version of themselves while fostering a consistent leadership approach across the organisation.

Secondly, we will remain committed to personalised training plans and meaningful team-building experiences. A significant proportion of our Staff work remotely, therefore team-building events create an opportunity to connect in person with other members of Staff they may not on a daily basis. These gatherings not only strengthen working relationships but also offer a refreshing change of environment that

ENGAGEMENT

NEBDN's engagement strategy during this period focused on strengthening relationships with Providers, Associates, regulators, and Learners, while embedding feedback mechanisms and expanding our reach across the Dental education sector.

We will be attending a wide range of external events in 2025/26, both in the Education and Dental sectors. These will include the 2025 Dentistry Show, the Dental Leadership Network hosted by the GDC, educational conferences hosted by the Association of Colleges, the Federation of Awarding Bodies (FAB), Apprenticeship and Training Conference (ATC) and the Association of Employment and Learning Providers (AELP). We will also be attending smaller regional events, including those hosted by Hospital Trusts and our systems suppliers.

To further our aim of promoting Dental Nursing as a profession, we will be attending nationwide careers fairs in 2025/26 to highlight Dental Nursing as a career choice and all the progression routes available. We will be able to signpost interested delegates to our Provider search function to easily enrol on a course to begin their Dental Nursing journey.





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ENGAGEMENT

As part of engagement, we will also deliver a programme of live webinars, stakeholder forums and individual meetings, across 2025/26, designed to keep our Provider network informed, connected, and confident in delivering our qualifications. We want to ensure that our Providers are given plenty of support.

We currently have 145 active Examiners, and with the rising Learner numbers, we will be undertaking an associate recruitment drive in Summer 2025, this will ensure that new appointments have been confirmed, and the appropriate onboarding and training steps have taken place in readiness for the January 2026 examinations.

Following the approval from the Board to host all future exams online, we received feedback from our Associates that, while they support our decision it has removed any face-to-face networking opportunities which they previously had at the OSCEs. While much of our communication and training has transitioned online, in-person gatherings offer invaluable opportunities for networking, sharing updates, and celebrating achievement. As part of our commitment to being a listening organisation, we will work towards facilitating a series of in-person events to feature training sessions, CPD opportunities, and valuable time to connect and collaborate with fellow Associates.







FINANCIAL REVIEW

FINANCIAL REVIEW

NEBDN generates the majority of its income from fees paid by Learners undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

Due to an increase in new registrations last financial year the examinations created an income for 2024/25 which was very healthy at £2,757,297. We also had a positive year in relation to brand new Learner registrations for both the Diploma and Apprenticeship, which benefits both this financial year, and future years when the Learners sit their examinations, when that income is allocated.

The income that has been allocated to February, (a non-examination month), is money previously held in the balance sheet for Learners who had withdrawn from their course but were held due to the uncertain employment and studying climate over the last few years. In some circumstances Learners returned to their studies. Based on current trends, approximately 20% of withdrawn Learners return to their course. As a result, we have released 80% of the associated funds previously held on the balance sheet, positively impacting our reported income for the 2023/24 financial year. With enhanced data reporting now in place, we are already allocating this income on a monthly basis. This shift from year-end allocation improves the accuracy and timeliness of our financial reporting.

We have kept tight control over examination costs and general overheads, ensuring that we can offer our services to our beneficiaries at the best possible price. Despite investing significant funds into our Apprenticeship development project our outgoings remained at a good level in relation to our income, at £2,587,559.

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a result of £239,422.

NEBDN's calculated Reserves for 2024/25 as per our policy £1,658,192. At the end of the year, total Reserves were £2,348,670 (previous year 2024, £2,109,248).

GOVERNANCE

NEBDN is a registered charity and registered company. Our purpose, activities, powers and obligations are set out in our Articles of Association.

The work of the Board

We have sixteen Trustees on the Board who provide a mixture of Clinical, Educational, Financial and Legal expertise. There have been five full Board meetings during the year. As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge, and expertise on the projects we have undertaken during the year. This year we continued with online Board and Committee meetings, with a face-to-face Annual General Meeting in October 2024.

Our policy for the recruitment, selection, development, appraisal and term of Trustees gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources practice and guidance issued by the Charities Commission. Trustees are appointed for a three-year term which can be renewed for an additional term of three years with the consent of the Board. All Trustees receive a comprehensive induction, annual appraisal, and development plan. Our Board consists of clinical (Dentists, Dental Nurses or other Dental professionals) and lay Trustees (non-Dental experience). NEBDN appointed Dr Louise Belfield as Chair in October 2024. Louise is a clinical Chair and has been on the Board since 2019 serving as Chair of the Education and Standards Committee (ESC), and Vice-Chair of the Board before her appointment.

Each Trustee is a member of one of the Board's Committees and will offer support on specific projects. In addition, Trustees take lead responsibility for particular topics – for example; Governance, Regulation, Health and Safety, Human Resources, Insurance and Investments.

Under our current policy, Trustees can serve for a maximum of six years, with the exception of an additional 7th year.

During the year, the Trustees were:

Louise Belfield
Clinical (Chair – appointed as Chair in October 2024)

Anjali Kale
Dental – appointed October 2024

Anthony Blackman
Lay – co-opted February 2025

Bhavna Mistry
Lay – appointed October 2023

Cinzia Pickett
Lay – appointed February 2024

James Ashworth-Holland
Clinical - appointed October 2018

Jeremy Williams
Lay – co-opted February 2025

Jillian Eastmond
Clinical – appointed October 2023

Julie Byrom
Clinical – appointed October 2020

Kirk Lower
Lay – co-opted February 2025

Kitty Westwood
Dental – appointed October 2024

Martin Hanratty
Lay – co-opted February 2025

Mary Donnelly
Clinical – appointed October 2023

Nick Linfoot
Lay - appointed October 2023

Paul Griffith
Lay (resigned August 2024)

Ulpee Darbar
Clinical – appointed October 2023

Wen Jie Lee
Lay – appointed October 2024

THE WORK OF THE BOARD (CONT)

Education and Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's Pre- and Post-Registration learning programmes and qualifications, to ensure that they meet the needs of Dental Nurses, other Dental professionals and their employers and Providers.

The committee will discharge this responsibility through:

- Scrutinising and recommending to the Board approval of new and revised curricula, assessment strategies and associated guidance;
- Scrutinising and recommending to the board approval of new and revised examinations;
- Scrutinising and approving NEBDN's quality systems and processes to ensure the delivery of consistent and high-quality learning and assessment by accredited Providers;
- Ensuring consistent high-quality approaches are used to set, deliver, analyse, quality assure and ratify NEBDN's, formative assessment and written and practical examination results; and
- Overseeing and quality-assuring the work of the Curriculum Steering Committee and the Ratification Committee.

Finance and Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner.

Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function, helps to ensure that the charitable aims and objectives of the organisation are met, and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- facilitating the effectiveness of the Board as the trustee body (including recruiting, developing and appraising trustees)
- facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of Staff and associates
- ensuring that the organisation fulfils its legal, ethical, and functional responsibilities
- overseeing the development, implementation and review of policies and procedures.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited statements for the period ended 29 February 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities "Statement of Recommended Practice" – applicable to charities preparing their accounts in accordance with the Financial Reporting standard, applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board has responsibility for the company's activities and exercises its powers through the CEO. The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

Bankers:	Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB
Solicitors:	Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL. Bates Wells, 10 Queen Street Place, London, EC4R 1BE
Auditors:	Xeinadin Audit Limited,46 Hamilton Square, Birkenhead, Wirral, Merseyside, CH41 5AR
Investment Advisers:	Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY. Quilter Cheviot Investments, Senator House, 85 Queen Victoria Street, London, EC4V 4AB

Disclosure of information to Auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees on 16 October 2025.

Charity registration number 1112331 (England and Wales)

Charity registration number SC045470 (Scotland)

Company registration number 05580200

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025



NATIONAL EXAMINING BOARD FOR DENTAL NURSES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr J A Holland Dr L Belfield J Byrom P Griffith Dr U Darbar B Mistry C Pickett J Eastmond M Donnelly N Linfoot A Kale K Westwood W J Lee
Secretary	Mrs Katherine Kerslake
Charity number (England and Wales)	1112331
Charity number (Scotland)	SC045470
Company number	05580200
Registered office	Quayside Court First Floor Chain Caul Way Ashton-on-Ribble Preston Lancashire PR2 2ZP
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool Merseyside L2 3YL

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees, who are also the directors of National Examining Board For Dental Nurses for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Bradley Kelly BA BFP ACA FCCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Signed: B Kelly Date: 22 October 2025

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	**3**	2,637,671	2,277,744
Investments	**4**	119,626	89,260
Total income		2,757,297	2,367,004
Expenditure on:			
Raising funds	**5**	5,227	5,713
Charitable activities	**6**	2,582,332	2,071,750
Total expenditure		2,587,559	2,077,463
Net gains/(losses) on investments	**11**	69,684	85,407
Net income and movement in funds		239,422	374,948
Reconciliation of funds:			
Fund balances at 29 February 2024		2,109,248	1,734,300
Fund balances at 28 February 2025		2,348,670	2,109,248

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

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	2025 £	2024 as restated £	2024 as restated £
Fixed assets					
Intangible assets	**13**		26,190		38,353
Tangible assets	**14**		43,973		32,594
Investments	**15**		1,683,136		1,560,894
			1,753,299		1,631,841
Current assets					
Stocks	**17**	18,835		11,119	
Debtors	**18**	630,369		550,643	
Investments	**19**	806,362		772,570	
Cash at bank and in hand		1,748,020		1,666,575	
		3,203,586		3,000,907	
Creditors: amounts falling due within one year	**20**	(2,500,215)		(2,427,200)	
Net current assets			703,371		573,707
Total assets less current liabilities			2,456,670		2,205,548
Creditors: amounts falling due after more than one year	**21**		(108,000)		(96,300)
Net assets			2,348,670		2,109,248
The funds of the charity					
Unrestricted funds	**24**		2,348,670		2,109,248
			2,348,670		2,109,248

The financial statements were approved by the Trustees on 29 September 2025

L Belfield

Dr L Belfield
Trustee

Company registration number 05580200 (England and Wales)

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**27**		85,012		378,393
Investing activities					
Purchase of intangible assets		-		(26,828)	
Purchase of tangible fixed assets		(36,843)		(15,525)	
Purchase of investments		(216,372)		(1,486,807)	
Proceeds from disposal of investments		130,022		(173,129)	
Investment income received		119,626		89,260	
Net cash used in investing activities			(3,567)		(1,613,029)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			81,445		(1,234,636)
Cash and cash equivalents at beginning of year			1,666,575		2,901,211
Cash and cash equivalents at end of year			1,748,020		1,666,575

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

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1 Accounting policies

Charity information

National Examining Board For Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% on cost
Patents & licences	25% on cost
Website costs	25% on cost

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on cost
Computers	33.33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies **(Continued)**

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.12 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.

1.13 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.

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.

Derecognition of financial liabilities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies **(Continued)**

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from charitable activities		
Course fees	2,637,671	2,277,744

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	44,742	23,505
Interest receivable	74,884	65,755
	119,626	89,260

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment management	5,227	5,713

6 Expenditure on charitable activities

	Expenditure from charitable activities 2025 £	Expenditure from charitable activities 2024 £
Direct costs		
Staff costs	1,448,297	1,051,650
Examiners' costs	7,397	6,599
E-marking and upgrades	12,576	12,576
Records of experience	189,192	154,672
OSCE equipment	179,109	182,926
Reviews, marking, feedback and training	20,334	14,242
Quality assurance expenses	40,549	2,234
Purchase of badges, buckles and belts	(1,050)	5,553
	1,896,404	1,430,452
Share of support and governance costs (see note 7)		
Support	590,847	545,812
Governance	95,081	95,486
	2,582,332	2,071,750
Analysis by fund		
Unrestricted funds	2,582,332	2,071,750

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	184,209	161,490
Depreciation	37,627	43,354
Staff recruitment and training	54,805	48,701
Property costs	47,109	50,595
Marketing	24,551	30,486
General admin costs	242,546	211,186
Governance costs	95,081	95,486
	685,928	641,298
Analysed between:		
Expenditure from charitable activities	685,928	641,298

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,600	5,500
Depreciation of owned tangible fixed assets	25,464	19,138
Amortisation of intangible assets	12,163	24,216

9 Trustees

Trustees' Remuneration
During the year no Trustees received remuneration for their services as Trustees, however, Julie Byrom received £1,557 for her services as examiners.

Trustees' expenses
During the year no Trustees received remuneration for their services as Trustees. During the year 8 (2024 -9) trustees were reimbursed for travelling expenses totalling £2,540 (2024 - £2,387).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Admin & support staff	25	12
Management	12	15
Total	37	27

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,416,257	1,063,102
Social security costs	144,106	106,534
Other pension costs	123,511	92,888
	1,683,874	1,262,524

Redundancy and termination payments totalling £5,505 were made in the reporting period.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	2	2
£80,001 to £90,000	1	1

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team.

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	261,454	255,523

11 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	68,287	88,322
Sale of investments	1,397	(2,915)
	69,684	85,407

12 Taxation

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Intangible fixed assets

	Software	Patents & licences	Website costs	Total
	£	£	£	£
Cost				
At 29 February 2024 and 28 February 2025	90,185	1,298	8,808	100,291
Amortisation and impairment				
At 29 February 2024	55,435	1,298	5,205	61,938
Amortisation charged for the year	12,163	-	-	12,163
At 28 February 2025	67,598	1,298	5,205	74,101
Carrying amount				
At 28 February 2025	22,587	-	3,603	26,190
At 28 February 2024	34,750	-	3,603	38,353

14 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 29 February 2024	32,096	168,433	200,529
Additions	22,084	14,759	36,843
At 28 February 2025	54,180	183,192	237,372
Depreciation and impairment			
At 29 February 2024	24,589	143,346	167,935
Depreciation charged in the year	4,520	20,944	25,464
At 28 February 2025	29,109	164,290	193,399
Carrying amount			
At 28 February 2025	25,071	18,902	43,973
At 28 February 2024	7,507	25,087	32,594

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

15 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 29 February 2024	1,559,949	945	1,560,894
Additions	216,372	-	216,372
Valuation changes	68,287	-	68,287
Disposals	(162,050)	(367)	(162,417)
At 28 February 2025	1,682,558	578	1,683,136
Carrying amount			
At 28 February 2025	1,682,558	578	1,683,136
At 28 February 2024	1,559,949	945	1,560,894

16 Financial instruments

	2025	2024 as restated
	£	£
Carrying amount of financial assets		
Flagstone Investments	806,362	772,570

17 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	18,835	11,119

18 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	266,478	258,770
Other debtors	15,059	27,243
Prepayments and accrued income	348,832	264,630
	630,369	550,643

19 Current asset investments

	2025	2024 as restated
	£	£
Flagstone Investments	806,362	772,570

(Continued)

19 Current asset investments

In the prior year, investments of £772,570 were included within 'Investments held in cash'. These have been reclassified to 'Investments' to better reflect their nature. This has no impact on net assets or total funds

20 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		34,865	32,200
Deferred income	22	2,415,010	2,336,971
Trade creditors		35,513	41,632
Other creditors		-	5,440
Accruals		14,827	10,957
		2,500,215	2,427,200

21 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Deferred income	22	108,000	96,300

22 Deferred income

	2025 £	2024 £
Other deferred income	2,523,010	2,433,271

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	2,415,010	2,336,971
Non-current liabilities	108,000	96,300
	2,523,010	2,433,271
Movements in the year:		
Deferred income at 29 February 2024	2,433,271	2,122,700
Released from previous periods	(2,336,971)	(2,277,744)
Resources deferred in the year	2,426,710	2,588,315
Deferred income at 28 February 2025	2,523,010	2,433,271

23 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	123,511	92,888

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

24 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 29 February 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 28 February 2025
	£	£	£	£	£	£
Investment revaluation reserve	96,703	-	-	-	55,615	152,318
General funds	2,012,545	2,757,297	(2,587,559)	-	14,069	2,196,352
	2,109,248	2,757,297	(2,587,559)	-	69,684	2,348,670

Previous year:	At 28 February 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 28 February 2024
	£	£	£	£	£	£
Investment revaluation reserve	56,540	-	-	40,163	-	96,703
General funds	1,677,760	2,367,004	(2,077,463)	(40,163)	85,407	2,012,545
	1,734,300	2,367,004	(2,077,463)	-	85,407	2,109,248

25 Operating lease commitments

Lessee

The operating leases relate to the rental of office premises and office equipment. The office lease is for a term of two years, while the equipment leases range from three to six years in duration. All lease agreements are negotiated over fixed terms, with rentals remaining constant throughout the lease period. There are no options in place for either party to extend the lease terms.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	23,097	21,621
Between two and five years	18,919	3,682
	42,016	25,303

26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

27 Cash generated from operations

	2025 £	2024 £
Surplus for the year	239,422	374,948
Adjustments for:		
Investment income recognised in statement of financial activities	(119,626)	(89,260)
(Gain)/loss on disposal of investments	(1,397)	2,915
Fair value gains and losses on investments	(68,287)	(88,322)
Amortisation and impairment of intangible assets	12,163	24,216
Depreciation and impairment of tangible fixed assets	25,464	19,138
Movements in working capital:		
(Increase)/decrease in stocks	(7,716)	5,553
(Increase) in debtors	(79,726)	(28,625)
(Decrease) in creditors	(5,024)	(152,741)
Increase in deferred income	89,739	310,571
Cash generated from operations	85,012	378,393

28 Analysis of changes in net funds

The charity had no material debt during the year.

29 Prior period adjustment

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

29 Prior period adjustment **(Continued)**

Changes to the balance sheet

	At 28 February 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Investments	-	772,570	772,570
Investments held in cash	772,570	(772,570)	-
Net assets	2,109,248	-	2,109,248
Capital funds			
Income funds			
Unrestricted funds	2,109,248	-	2,109,248
Total equity	2,109,248	-	2,109,248

Changes to the profit and loss account

	Period ended 28 February 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Net movement in funds	374,948	-	374,948

National Examining Board for Dental Nurses
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NEBDN is a limited company registered in England & Wales No. 05580200. Registered with the Charity Commission in England & Wales No. 1112331. Registered with the Office of the Scottish Charity Regulator (OSCR) No. SC045470. Registered with Ofqual No. RN6109.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales - Charity number 1112331

Accounts



2023/24

NEBDN ANNUAL REPORT

NEBDN is a limited company registered in England & Wales No. 05580200. Registered with the Charity Commission in England & Wales No. 1112331. Registered with the Office of the Scottish Charity Regulator (OSCR) No. SC045470. Registered with Ofqual No. RN6109.



We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers.

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Chair's Welcome



I am honoured to present our 2023/24 Annual Report in my second year as Chair, which demonstrates the significant progress we have made this year against our strategic aims.

It's a testament to the hard work and commitment of our Staff, stakeholders, and partners that we've had such a successful year in terms of income as a charity. This success has enabled us to increase our impact and do even more to improve on the delivery of our charitable purpose, namely the education and training of Dental Nurses to assist in Dentistry, enabling a level of skill, safety and operational excellence.

At the end of 2023 there were 61,774 Dental Nurses on the General Dental Council (GDC) register, an increase of 2,753 from the year before and representing 55.1% of the register overall. This is a positive sign and demonstrates that as a profession, Dental Nursing continues to be attracting and retaining dedicated individuals committed to a career in oral health. I am proud of the fact that at least half of these new registrants have an NEBDN Diploma, soon hopefully to be followed by our Apprenticeship Learners.

We have had sustained progress throughout the year, starting off by celebrating our 80th anniversary, launching our Apprenticeship and strengthening relationships old and new with healthcare, education and charity regulators. This all sits alongside the equally important day-to-day activities of NEBDN, which has experienced record-breaking Learner numbers, requiring military-precision exam planning and rigorous internal and external quality assurance.

Beyond our successes, it is important to reflect upon the healthcare environment in which we currently find ourselves.

Chair's Welcome (cont)

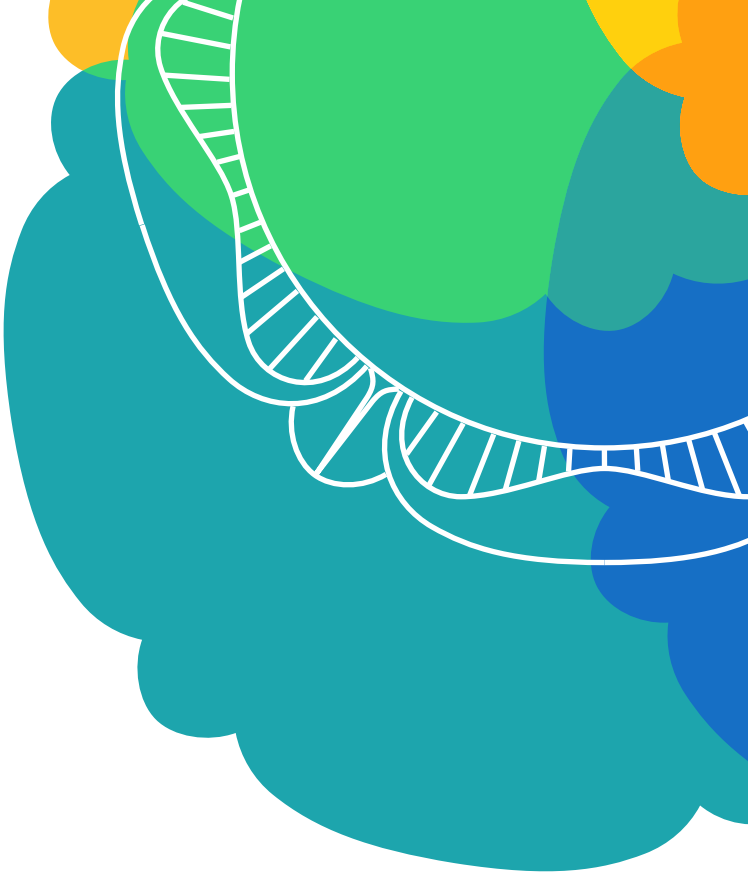
NHS Dentistry alone is at its most perilous point in its 75-year history. Worsening problems in accessing Dentistry, a funding squeeze, the COVID-19 pandemic, and growing inequalities in Oral Health have created a widespread crisis which continues to impact people across all four nations.

The NHS Long Term Workforce Plan was published in June 2023, its modelling predicts that there will be a need for 23,000 full-time equivalent Dentists and Dental Care Professionals by 2036/37. It fails to include Dental Nurses in its calculations but claims to recognise the important contribution to dental care that Dental Nurses make. It seems only logical to consider that those 23,000 individuals will also require a Dental Nurse's experience and support to bring about meaningful changes to oral health for the population.

I am confident that by broadening access to a career in Dental Nursing by delivering multiple routes of entry, NEBDN is therefore doing its part to improve and secure the oral health of the nation. I am also hopeful that it will continue to champion the role of Dental Nursing as a professional healthcare career worthy of much wider recognition and development.

Throughout the year, the Senior Leadership Team have remained focused on making NEBDN a place where everyone feels they can belong, contribute and thrive. They have demonstrated dedication and resolve and have taken challenge and adversity and turned this into triumph. I am incredibly grateful for their hard work and support.

Our Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers all play a crucial role in guiding the organisation to achieve its goals, and in supporting Staff and leadership with the opportunities and challenges they face. I would like to say a huge thank you to all those who have contributed their time and energy to NEBDN, and a warm welcome to those joining us.



I look forward to the year ahead and remain deeply committed to our purpose and beneficiaries.

James Ashworth-Holland

James Ashworth-Holland
Chair of the Board of Trustees

CEO Summary

We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers.

The 80th anniversary in October was a moment to truly celebrate and it was fantastic to see so many people who work with us and continually offer support. I must also thank the NEBDN Team for creating such a memorable evening.

October also saw the launch of NEBDN's Apprenticeship providing choice alongside the National Diploma to Employers and Learners for the route to registration. We look forward to celebrating with the first cohort of Learners as they head towards qualification in the coming year.

In December we further extended our regulation by achieving recognition with the Council for the Curriculum, Examinations and Assessment (CCEA), which helps us move closer to being able to support the Dental Nurse Apprenticeship in Northen Ireland.

We were delighted to receive a positive and constructive GDC inspection report for the National Diploma which remains our largest qualification. Learner registration and exam numbers remained strong throughout the year, a positive sign that Learners are achieving their career goals and demonstrating the high standards required for the Dental Nursing profession.

Digital development has played a vital role in the organisation over recent years and will continue to do so. With this in mind we've made a forward commitment to research how we can embrace



Overall, the past year has strengthened our strategic priorities as we head into the final year of our current Business plan and look forward to new opportunities and setting exciting goals for the future.

Artificial Intelligence (A.I.) and work in collaboration for efficiencies across the business and the future of assessments.

In order to fulfil our commitments to Learners and Providers we have further expanded the NEBDN Team, recruiting to bring in additional resource and skills. We continue to recognise the importance of upholding our values and culture within our policies, process and working practices, and endeavour to convey this through the service we provide.

Kate Kerslake

Kate Kerslake
Chief Executive Officer (CEO)



Strategic Priorities:

QUALIFICATIONS, QUALITY, ENGAGEMENT



OUR MISSION

To provide qualifications to enhance lifelong career development for Dental Nurses

OUR VISION

To be the leading provider of qualifications in Dental Nurse education and development enabling excellence in practice.

OUR VALUES

To be Fair, Professional, Collaborative, Innovative and Inclusive

Mission & Impact

We achieve our mission by providing high-quality qualifications for Dental Nurses – NEBDN is the only Awarding Organisation (AO) dedicated to Dental Nursing with nine qualifications to offer. We ensure that those who gain an NEBDN qualification are equipped with the relevant skills, knowledge and understanding to provide excellent care for their patients and professional support for other members of the dental team.

We are supported by a network of Associate Examiners and Subject Matter Experts (SMEs) who are experienced practitioners in dental care. They help us to ensure that the design and delivery of our assessments is focused on the needs of patients and organisations providing dental care services.



Highlights From 2023-24

2023/24 was a fantastic year for NEBDN, with the launch of our Dental Nurse Apprenticeship, resulting in 36 Apprentices on programme by the end of the financial year. It was a year packed with regulation activity, including widening our scope of recognition with Ofqual, gaining recognition from CCEA in Northern Ireland, and undertaking an inspection and new programme submission with the GDC. NEBDN celebrated its 80th birthday in style, and this gave us the opportunity to reflect on everything we had achieved over the years. We are incredibly proud of our work and are committed to continuing to work hard for our beneficiaries.

National Diploma In Dental Nursing

NEBDN's National Diploma in Dental Nursing is recognised by the GDC as meeting their Standards for Education, and appropriately preparing Learners for professional practice. This means that those who achieve NEBDN's National Diploma can apply to join the GDC register as a Dental Nurse. We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills, and competency to be registered as safe practitioners. By upholding these standards, we contribute to maintaining and enhancing patient safety and care. NEBDN's National Diploma is a qualification nationally recognised by employers and industry experts alike, and we continued in 2023/24 to successfully deliver all our assessments online.

NEBDN's National Diploma is a qualification nationally recognised by Employers and industry experts alike



Exam Numbers 2023/24

April written
1,374
*18% Increase

June OCSE
953
*5% Increase

November written
1,985
*23% Increase

January OSCE
1,551
*8% Increase

* In comparison to 2022/23 exam numbers.

Post-Registration Qualifications

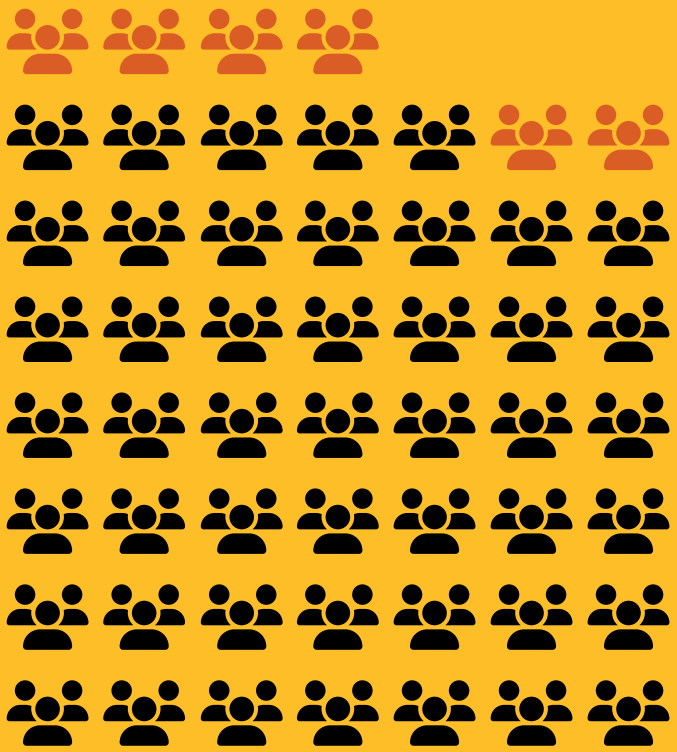
NEBDN has worked with expert Practitioners, Dental Nurses, Dentists, other members of the dental team and industry experts to set standards and requirements for Post-Registration training and qualifications. NEBDN is proud to offer seven qualifications to enhance Dental Nurse education and careers.

Exam Numbers 2023/24

March

531

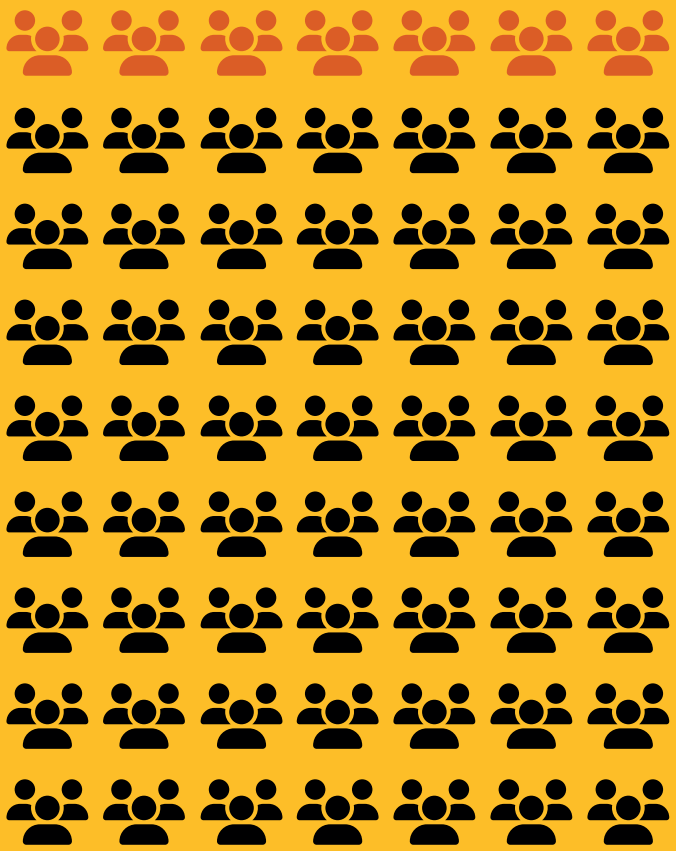
*16% Increase



September

630

*16% Increase



x10 Exams taken this year

x10 Increased Exam Numbers

*In comparison to 2022/23 exam numbers.



NEBDN ACTIVITIES, ACHIEVEMENTS & PERFORMANCE IN 2023/24

Exam Delivery

In 2023/24 we continued to assess record breaking Learner numbers in our examinations, with a combination of legacy deferrals from the pandemic period, and a strong number of new Learner registrations, which was evidenced in our financial results from 2022/23. Our November 2023 National Diploma written exam saw the largest single cohort that NEBDN has ever examined, with 1,985 Learners sitting; we supported the 1,551 successful Learners in the January 2024 OSCE. In July 2023 we conducted our final exam review meeting to determine whether to permanently deliver our exams online. We previously conducted exam review meetings in 2020, 2021 and 2022, to provide assurance that the online assessment method represented an objective alternative to face-to-face delivery, in keeping with other education providers across the industry. The meeting carefully considered all aspects of evidence-based assessment delivery, Learner, Provider, and stakeholder feedback, finances, regulatory requirements, and ultimately our charitable goals. It was determined that NEBDN's Trustees were satisfied that our online exams were valid, reliable, and comparable with our previous face-to-face delivery. The decision was made to continue to deliver exams online indefinitely, and our stakeholders were informed of the decision shortly after the meeting.

Throughout 2023/24 we worked closely with our Providers to successfully develop the following improvements to our beneficiaries:

Providers can now log into the exam platform and view the scores and feedback for each of their Learners for each exam. This allows the Provider to determine if they need to provide more focussed teaching on specific areas, if there is a general area of weakness across the cohort, or to provide a bespoke revision plan for Learners based on their individual feedback. This is in addition to a new Learner report that allows NEBDN to review performance by Provider, so that we can identify any patterns and work closely with the Provider on any areas of potential improvement

We've made improvements to the invigilation function of the platform, assuring our Learners and stakeholders that our exams are robust and secure

We've implemented a feature which detects when a Learner's device is struggling to run the online exam software, and automatically goes into a different mode to assist with any device issues on exam day – this helps give our Learners every possible chance to undertake their exams even if they are having technical issues with their device



These improvements aim to reduce stress for Learners to ensure they can perform to the highest standard and improve their overall assessment experience.

Qualifications

The biggest achievement for NEBDN in 2023/24 was the launch of our Dental Nurse Apprenticeship on 25 September 2023.





We worked incredibly hard throughout the year to ensure our first Apprenticeship offer was the best it could possibly be for our beneficiaries. We took the opportunity to liaise with various stakeholder groups to ensure our portfolio represented the most up to date practice, that the assessment activities were appropriate, and that we created a flexible and holistic approach to teaching, learning, and demonstrating acquisition of skills. We worked with our online portfolio providers to not only develop the core portfolio, but also offer an enhanced experience for both the Learner and Provider, including course resources, better tracking and reporting, and data input/output geared towards satisfying Ofsted inspection criteria. This provides benefit as it ensures our education systems are robust and aligned to the relevant regulators.

We brought our Providers along the development journey with us through regular communications and forums and our very first Apprenticeship Provider became accredited just in time for the launch. There was great excitement in the organisation when we received our first Learner registrations on the Apprenticeship! We continue to market our new offer and we now have several Providers going through the accreditation process to deliver our NEBDN Apprenticeship.

Information Management

In September 2023 NEBDN employed a Systems Manager to take ownership of vital operational IT systems and to signal our commitment to IT security and innovation. The Systems Manager plans, coordinates, and directs all system activities. The Systems Manager is the lead point of contact for all NEBDN IT projects, Cyber security, and online software suppliers. It is their role to combine business needs with the capabilities of our products, ensuring we are working as efficiently, effectively, and safely as possible in our online systems, and making full use of available functionality.

As a business we are continuously reviewing our IT and looking for improvements. In 2023/24 we worked closely with our IT supplier to ensure that we had appropriate licensing and security awareness. There was a strong focus on training and further embedding IT security awareness into our daily activities to protect the business and the Team. We utilised a Cyber Security Assessment Tool (CSAT) to review the current structure and implemented an action plan to increase our overall Microsoft security score. In addition, we were pleased to achieve the renewal of our Cyber Essentials to maintain our assurance on robust standards of IT security for our stakeholders.



To underpin our operational activities relating to the Learner journey within our Apprenticeship, we configured and integrated a new End-Point Assessment Organisation (EPAO) module to our CRM system - TheHub, during 2023. This module tracks the Learner's activity from registration right through to certification, ensuring regulatory compliance and streamlining our processes, such as arranging the End Point Assessment (EPA) with the Learner and Assessor. It also allows enhanced reporting, and feeds into other systems such as our finance software and exam platform.

As part of the review of our systems, we identified a need to introduce two new systems into the organisation. The first was a ticketing system to be used by our Customer Support team to better manage incoming enquiries, and the second was an integrated HR and payroll system, to minimise manual intervention between the three current systems and to create better efficiencies in process. A full procurement activity was undertaken, and platforms were identified for each specification. These new systems were approved by our Board and will be configured and implemented during 2024/25.

Regulation

Ofqual

Following our recognition from Ofqual as an AO in January 2023, our next step was to widen our scope to become recognised as an EPAO. Ofqual act as the External Quality Assurer for Apprenticeships in England, so we were required to fulfil this additional requirement to be one step closer to providing a Dental Nurse Apprenticeship. We had to achieve recognition as both an AO and EPAO due to the Standard including a mandatory integrated qualification. We were delighted to receive Ofqual recognition as an EPAO on 1 June 2023 to deliver the Dental Nurse Apprenticeship. Concurrent to this work was a change in process to appear on the Apprenticeship Provider and Assessment Register (APAR). Previously, following recognition from Ofqual, a new application had to be made to the Education & Skills Funding Agency (ESFA) to appear on the register. However, from 1 August 2023, any organisation recognised by Ofqual as an EPAO with a relevant End-Point Assessment on the portal would automatically appear on the APAR. This resulted in us appearing on the APAR in September 2023 following the qualification operational start date, and we were available for any Providers of the Dental Nurse Apprenticeship in England to select us as their EPAO.

GDC

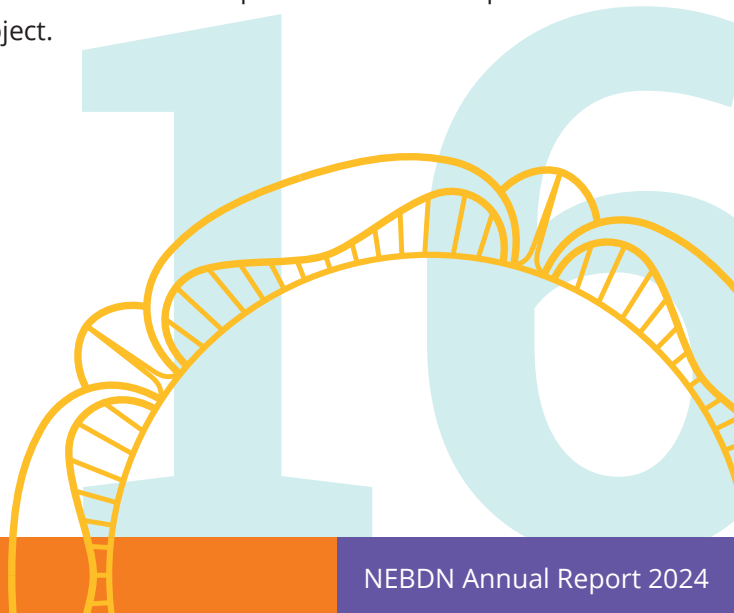
The GDC play a key role in setting the standards for dental education and ensuring high standards are maintained via regular inspection and monitoring.

Stage two of our GDC inspection took place in Summer 2023 where the GDC liaised with several of our Providers to seek information and feedback on our National Diploma in Dental Nursing. This followed on from Stage one of the inspection which took place in February 2023. We were delighted to receive the final report from the inspection in Autumn 2023 which recommended that the National Diploma continues to be approved as a route to registration for Dental Nurses. In addition, we were pleased to receive some very positive feedback from the GDC, as well as some constructive actions to enable us to strengthen our programme.

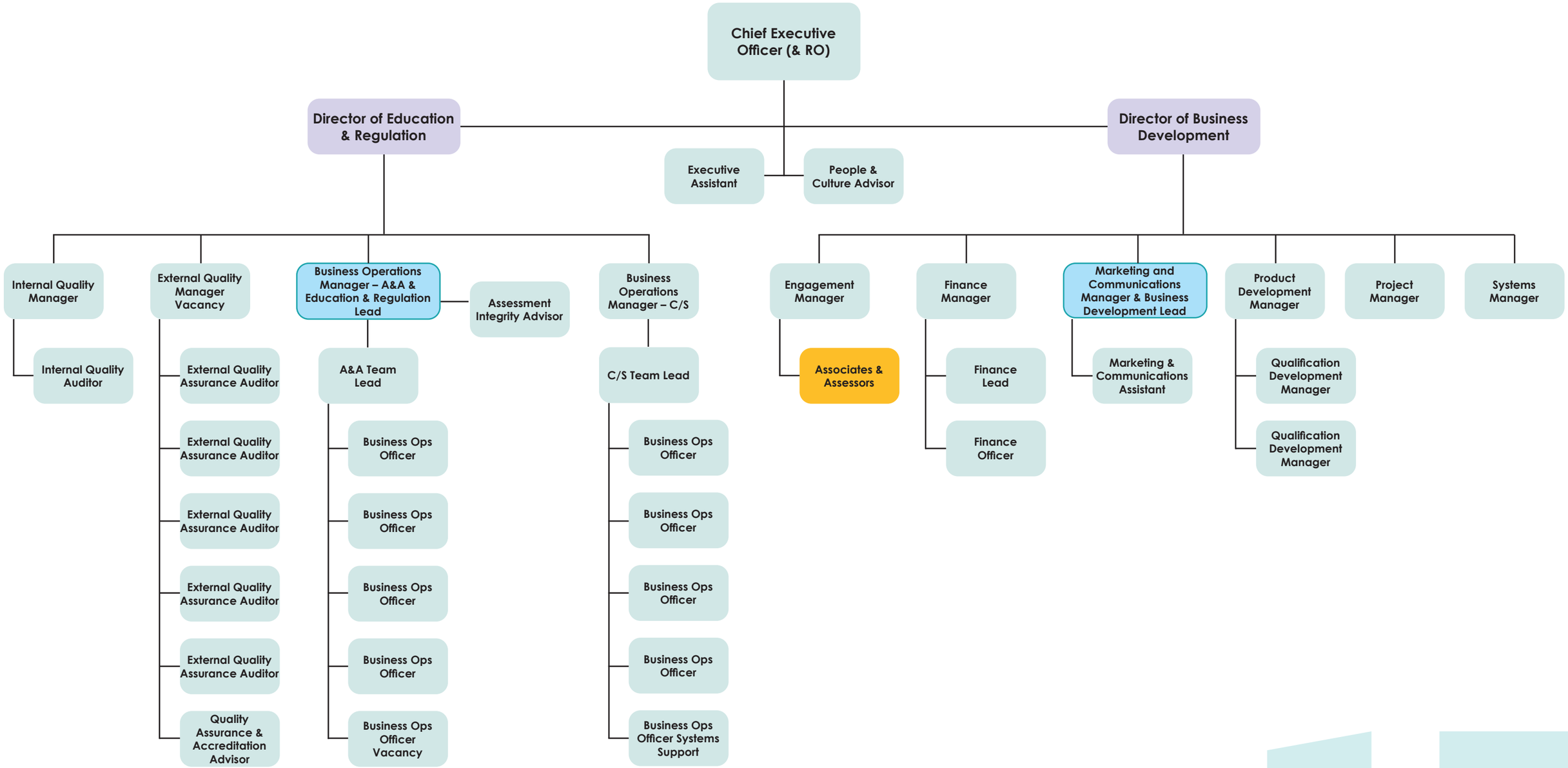
Following the GDC's provisional approval of our Apprenticeship qualification in Summer 2023, we will have a programme inspection in June 2024 to gain final approval and ensure it is a route to registration for Dental Nurses. This will involve interviewing Learners who are on programme, and ensuring our qualification meets the GDC standards.

CCEA

Following the release of our Apprenticeship in England, we wanted to ensure we were offering equal opportunities across the UK for our Learners and beneficiaries. Following a direct request from Providers via the British Dental Association in Northern Ireland to offer an Apprenticeship to Learners in their region, we immediately turned our attention to the requirements in Northern Ireland. The framework in Northern Ireland is different to that in England, and we determined that by having our National Diploma regulated by CCEA it would be eligible to sit within the Dental Nurse Apprenticeship framework. We subsequently achieved CCEA recognition in December 2023 and are now working hard on preparing our National Diploma for regulation in Northern Ireland as part of the redevelopment project.



Organisational Chart



People

As our Learner numbers continue to grow alongside the number of regulators we report to, in 2023/24 we took the opportunity strengthen the team in a number of areas. We have been continuously growing the team over the last few years, and we were pleased to appoint a dedicated People and Culture Adviser in April 2023 to champion NEBDN values, develop excellent Employee relations and support with strengthening the organisational culture. The post-holder also provides effective HR support and advisory service to Managers and Employees to maximise the consistent and effective application of HR policies, procedures and initiatives.

With Information Management becoming such a strategically important area of our business, we appointed a Systems Manager in September 2023 to work closely with our IT service supplier, our systems suppliers, and our internal departments to ensure we are working safely, smartly and are optimising all our programmes and platforms.



As our Learner, Provider and product numbers grow, we were delighted to internally promote two of our Staff into new Team Lead positions in our Operations teams (Customer Support and Assessment & Awards). These positions support the department Managers in the day-to-day supervision of the Officers in the teams, look for new efficient and effective ways of working, and work with our system suppliers to improve customer experience. In addition to these roles, we were able to promote in our Finance team, with our Finance Assistant becoming Finance Lead, and we welcomed a new Finance Assistant into the team in November 2023.

In order to strengthen our Quality Assurance function, we recruited an Internal Quality Auditor in November 2023, to ensure robust compliance across our organisation and with all our regulators.

As four of our Trustees term in office came to an end by October 2023, we undertook a recruitment drive in Spring 2023 to attract new members to our Board. We were pleased to onboard five new Trustees to add strength to the skills across the Board and the Committees.

The focus for all our team in 2023/24 was on our organisational values and embedding them in our behaviours and threading them into our policies and procedures, ensuring we provide the best possible service to our beneficiaries.



Finally, we were delighted to welcome another member of the NEBDN family, when baby Blake was born to Executive Assistant Tara in October 2023.



2023/24:

ENGAGEMENT

Events: Spring Conference

We were proud to hold our annual Spring conference in March 2023 in Birmingham, which was an event for our Providers to deliver business and sector updates to help with their provision. We welcomed speakers from the GDC, the British Dental Association, and JFH Law, with the overall theme of the event 'Professionalism in Practice'. We also awarded our Special Recognition Award winners from 2022.







Events: Exhibitions

We exhibited at the flagship event in the sector, the Dentistry Show at the NEC in May 2023, with a view to meeting and supporting as many stakeholders as possible. We also continued our attendance at various stakeholder events, such as the Dental Leadership events hosted by the GDC, and educational conferences hosted by the Association of Colleges, the Federation of Awarding Bodies (FAB), and the Association of Employment and Learning Providers (AELP).









Events: 80th Birthday

In October 2023, NEBDN celebrated its 80th birthday with a dinner attended by a wide range of stakeholders, Providers, regulators, Societies, suppliers, Associates and Staff. This was an opportunity to acknowledge all the fantastic work NEBDN has achieved for its beneficiaries over the years, and most recently, the launch of the Dental Nurse Apprenticeship.



















Events: Stakeholder Engagement

As part of our Apprenticeship project, we undertook various engagement activities. In our Associate network we successfully recruited for a new Associate type of 'Assessor' who will support our EPAs. These Associates will undertake roles similar to that of our existing Associate Examiners but are required to have an Assessor qualification and have experience in dealing with EPAs. We were pleased to recruit two new Assessors in Summer 2023.

In order to keep our current Providers up to date with our Apprenticeship developments, we held Provider Forums through Spring and Summer 2023. These informed all our Providers of our future plans and also gave valuable assistance to those Providers who are interested in delivering NEBDN's Dental Nurse Apprenticeship. As part of these forums, we welcomed guest speakers from various NEBDN departments and relevant bodies such as the Education and Skills Funding Agency (ESFA) and Ofsted. Any Providers who express interest in delivering our Apprenticeship have access to one-to-one support and guidance via our Engagement Manager.







OUR AMBITIONS 2024/25

Exam Delivery

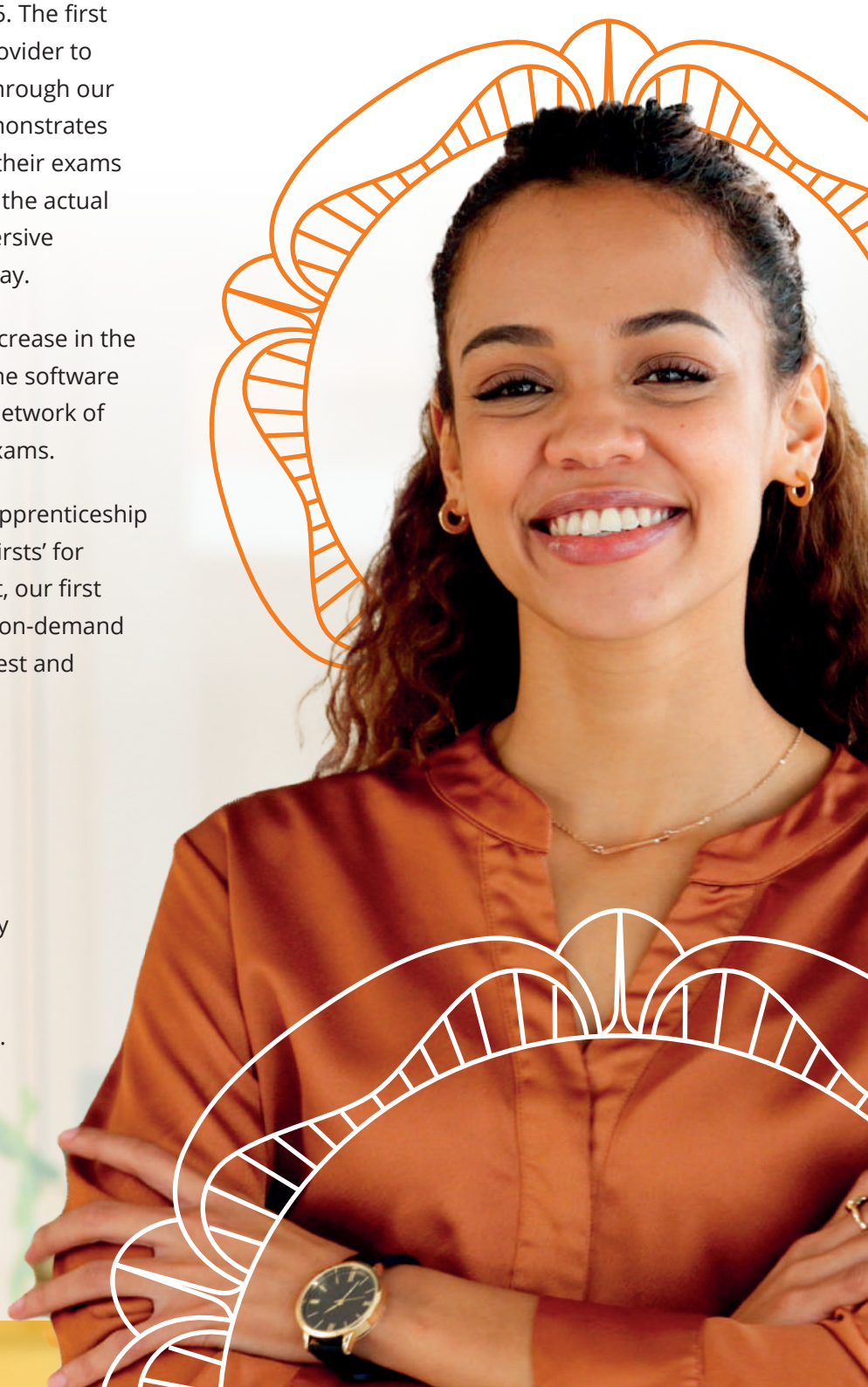
In 2024/25 we are expecting to exceed the record numbers of Learners we had sitting our examinations in 2023/24. Our registration numbers have grown for three years running and we are delighted to currently hold 53% of the market for qualifications which lead to registration. We are expecting to examine over 4,000 individuals during the course of the financial year.

There are two developments in particular which we have ambitions to achieve in 2024/25. The first of these is to develop the ability for a Provider to deliver mock exams for their Learners through our online exam platform. This not only demonstrates best practice by preparing Learners for their exams through a mock environment, but using the actual platform gives the Learner the full immersive experience of what to expect on exam day.

Secondly, we would like to achieve an increase in the types of devices that can be used with the software to mark exams – this will allow a wider network of Associates to work with us during our exams.

In 2024/25 we will begin to deliver our Apprenticeship assessments. This will represent a few 'firsts' for NEBDN – our first Apprenticeship cohort, our first Ofqual regulated assessments, our first on-demand assessments, and our first Knowledge Test and Structured Clinical Assessment. This also represents the cumulation of many months of hard work it took to develop the Apprenticeship, working with stakeholders to ensure it met regulator requirements whilst being user-friendly for Providers and Learners. We are really looking forward to seeing the first class of NEBDN Apprentices graduating and flourishing in their Dental Nurse careers.

We will be working with both regulators and industry experts, as well as other Awarding Organisations through FAB in order to further explore the use of AI in assessments. The focus will be on ensuring we are at the forefront of innovation and accepting that AI is becoming part of everyday reality whilst understanding the nuances of how AI in education needs to be carefully monitored and regulated.



Qualifications

Now that we have our Ofqual regulated Apprenticeship qualification, it is a requirement that our equivalent standalone qualification (our National Diploma), aligns in content and assessment methods. We also want our National Diploma to be completely up to date with current practice, and to include the new additions to the portfolio which make our Apprenticeship so user-friendly for Provider Staff, Witnesses and Learners. Alongside this work, the GDC have also released an updated framework of behaviours and outcomes for dental professional education, which will be included within the qualification, ensuring it continues to assess the high standards expected of dental professionals. This work is currently underway, and the aim is to present a new Diploma in Spring 2025, which will be CCEA, Ofqual and GDC regulated. The qualification will sit on the Regulated Qualification Framework (RQF) and will attract UCAS points for Learners.

The Dental Nurse Apprenticeship Standard is also due to be reviewed by the Institute for Apprenticeships and Technical Education (IfATE) in Summer 2024, so we will schedule in any amendments which come as a result of the review, and potentially incorporate those into the stand-alone Diploma.

NEBDN's goal is to launch the Ofqual regulated versions of its Post-Registration qualifications in 2025. This will allow Learners undertaking our qualifications to potentially draw down public funding to cover their costs and to undertake a qualification on the RQF which could attract UCAS points and recognised credits. UCAS points can potentially allow Dental Nurses access to higher education courses whilst retaining the ability to have a steady source of income. Ofqual regulation is an internationally recognised mark of quality, meaning Learners' qualifications can be recognised worldwide.



Information Management

We will focus on the development and implementation of two keys systems in 2024/25. Firstly, a new integrated HR and Payroll system will be released in two stages, with the HR module being utilised for internal Staff in spring 2024. The new integrated system will replace three different current systems that are used for HR, payroll, and expense claims. As it is one system, there is much less manual intervention required for processes, and it removes the current need for duplicating data input as is currently required across the various systems. It will also give users a better ability to self-manage their personal data, better access to payslips and P60s. and will allow for a more streamlined process for our Associates to claim for their hours worked.

The second system is a new ticketing system with an integrated chatbot function. The ticketing element of the system will allow us to be much more efficient in our query response time and content, and will give us access to important data which will inform where we need to have more accessible information on our website and social media. It will also provide us with information as to when the busiest periods are for enquiries, so we can ensure we are prepared to scale up to support our stakeholders. The chatbot function will be released in the second phase, and will be attached to our website, ensuring that queries can be answered in the moment, and users can be signposted to the correct forms, information, etc. This again will mean that stakeholders' questions can be speedily answered, they do not have to wait for an email or telephone response and can rest assured their query has been logged and will be actioned.



NEBDN's website is now five years old, and in 2024/25 we will be scoping out the design of a new website to support our operations, to better serve our beneficiaries, and to integrate the latest available technologies to improve user experience. Once we have gone through a scoping and procurement exercise to identify a suitable supplier, we will begin the build in 2025.

One of the main areas of learning for NEBDN as an organisation is the huge advances in A.I. We are working closely with our IT suppliers, our regulators, and other stakeholders to better understand how we can harness the power of AI both as a business and in our assessment delivery. We plan to continue this work in 2024/25 when we hope to release an AI strategy for the organisation.

Regulation

2024/25 will see our first full year of regulation with CCEA, and Ofqual (as an EPAO and AO) and we will be required to submit annual statements of compliance along with data returns. We will continue to work closely with the GDC, Ofqual and CCEA on any consultations, any information requests, and support them in their strategic priorities.

We will be scoping out further regulators during this year, with a particular focus on Qualification Wales and expanding our reach into the Apprenticeship market in Wales in order to reach more beneficiaries.

In June 2024 we will undertake the programme inspection for our Apprenticeship qualification from the GDC. The qualification is currently provisionally approved as a route to registration for Dental Nurses, however this inspection will include interviews with Apprentices who are on-programme and our current Apprenticeship Provider, as well as meetings with NEBDN teams to confirm that we are meeting the GDC Standards for Education. This inspection is key to the success of our Apprenticeship and we look forward to welcoming the GDC, demonstrating our areas of good practice and actioning any constructive feedback they may have for us.

As part of the launch of the Safe Practitioner Framework, the GDC have reviewed the Learning Outcomes and behaviours for Dental Nurses which have now been published. NEBDN will be required to create a Transition Action Plan to submit to the GDC to outline how and when we will incorporate the changes into our qualifications which lead to registration, i.e. our National Diploma and our Apprenticeship. Once this is submitted by us and approved by the GDC, we will make the changes as detailed in the Qualifications section of this report.

Our Internal Quality team will undertake a full cycle of internal audits within NEBDN in 2024/25 to ensure that we are firstly following our own policies and procedures, and that secondly these policies and procedures continue to align with the requirements of our regulators. There will also be a strong focus on risk management and business continuity, confirming that we have robust processes in place to keep our organisation safe.

People & Culture

With our Learner registrations increasing, our Associate pool expanding, and our ambitions for NEBDN growing, in 2024/25 we will continue to recruit to ensure we retain our excellent service delivery, and to support the updating of our current qualifications and the development of new products for our beneficiaries. The plans are to recruit in three main areas:

There will be two main focuses for the team during 2024/25. The first will be the continued embedding of the 'Lead Like Mary' leadership mindset, helping our Managers to be the best version of themselves. The second is a continued commitment to individual training plans and group team building exercises. A significant proportion of our Staff now work remotely, creating a need now, more than ever, to bring the team together as often as practicable to help secure positive working relationships, and bring a change of scenery to the working day!

Marketing – we plan to create a new role of Marketing and Communications Assistant who will report into the Marketing and Communications Manager. The Marketing and Communications Assistant will work closely with the Marketing and Communications Manager to increase brand awareness, execute business development goals in line with our values, and improve how we communicate as an organisation to Staff and Stakeholders. They will be responsible for the everyday use of social media, website updates, creative content design/writing, proofreading, and assisting with events and corporate projects. This will allow the Marketing and Communications Manager to focus on our strategic direction as we enter new markets and target new audiences, as we have done with our Apprenticeship.

External Quality Assurance (EQA) – in order to support the increase in Providers we are onboarding, we plan to recruit for a new position of a Quality Assurance and Accreditation Advisor, who will be responsible for maintaining the integrity of Provider Assessed activities, ensuring assessment criteria is applied consistently and assessment outcomes across all NEBDN portfolios are fair, valid, and reliable. This includes checking assessment decisions are appropriate by individual Learner, by Provider and by course, providing feedback as part of a continuous improvement cycle where common trends are highlighted and areas of best practice are shared. The role holder is also required to lead the Provider accreditation process for new Providers and existing Providers who wish to deliver additional NEBDN qualifications. This involves checking their compliance against our standards, managing actions and monitoring progress during the onboarding process, working closely with Engagement to ensure prospective providers are supported from first enquiry to accreditation and facilitating the smooth transition and effective handover to our Customer Support team.

Qualification Development - one of the most effective ways to fulfil our charitable aims is to increase the amount of provision we can offer to Dental Nurses to enhance their career prospects and personal development. This can be achieved by reviewing our current qualifications to ensure they are reflective of what happens in practice, and to develop new products in various subject areas. To increase the amount of high-quality provision we can offer to our beneficiaries, we will create new vacancies within our development team. The first is a Product Development Manager role, to oversee the department and to drive the strategic goals of NEBDN through the identification, development and implementation of new products which support our vision. The second new vacancy will be for an additional Qualification Development Manager to support the qualification life cycle.

Engagement

We will be attending a wide range of external events in 2024/25, both in the Education and Dental industry. These will include the 2024 Dentistry Show, where we will have a stand in the Dental Nurse Forum and sponsor a speaker on the topic of Dental Nurse careers. We will also be attending smaller regional events, including those hosted by Hospital Trusts and our systems suppliers.

To further our aim of promoting Dental Nursing as a profession, we will be attending nationwide careers fairs in 2024/25 to spread the word about Dental Nursing as a career choice and all the progression routes available. We will be able to signpost interested delegates to our Provider search function to easily enrol on a course to begin their Dental Nursing journey.



Engagement

We will be hosting a number of stakeholder forums in 2024/25 to keep our Providers informed and updated, and allow them the opportunity to give us feedback. These will include a series of live webinars throughout the year to keep our Providers abreast of the Diploma redevelopment, and to give as much support as is required throughout the transition. The biggest change our Providers will experience with the regulated Diploma is the requirement for formal qualifications for Tutors, Assessors and IQAs, and we want our customers to feel as little operational disruption with this change as possible. We are also planning to host Provider roadshows later in the year with NEBDN representatives from departments such as Systems, Customer Support, EQA and Finance, to give Providers the opportunity to receive individual face-to-face support, to meet NEBDN Staff and hear all about our exciting plans for the future.

One brand new Engagement initiative which we will be rolling out in 2024/25 is a Provider Insight Panel. The aim is to gain qualitative feedback from a small group of Providers on a range of topics to better inform NEBDN's strategy. The Panel will be made up of Providers from a range of sizes, geographical areas, delivery methods, and those who offer a range of our qualifications. We are planning to hold a Panel at least once every quarter where we can consult and collaborate with Providers on subjects such as the new Diploma content, international delivery, dental nursing Continuing Professional Development (CPD), our systems and exam delivery.

Having undertaken a contract renewal exercise for our Associate Examiners in February and March 2024, 69 of our Examiners took the opportunity to retire from their role, leaving 103 active Examiners. With the rising Learner numbers, we will be undertaking a recruitment drive in Summer 2024. We plan to phase the process, with the first appointments confirmed by August, ensuring there is time for the appropriate onboarding and training for new Examiners to work with us on the January 2025 OSCEs.

We have received feedback from our Associates that, while they support our decision to move to online examination delivery, this has removed any face-to-face networking opportunities for Associates which they previously had at the OSCEs. As a listening organisation, we will be facilitating a number of face-to-face Associate forums in 2024, which will include training, CPD, and of course the opportunity to network with fellow Associates.



FINANCIAL REVIEW

Financial Review

NEBDN generates the majority of its income from fees paid by Learners undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

Due to an increase in new registrations last financial year, coupled with the last of our legacy COVID-related deferrals, Learners finally sitting their exams created an income for 2023/24 which was very healthy at £2,277,744. We also had a positive year in relation to brand new Learner registrations, which benefits both this financial year, and future years when the Learners sit their exam, when that income is allocated. After adding investment income on the investments and cash deposits, total incoming resources for the year amounted to £2,367,004 (2023 £2,274,953).

The income that has been allocated to February, (a non-examination month), is money previously held in the balance sheet for Learners who had withdrawn from their course but were held due to the uncertain employment and studying climate over the last few years. In some circumstances Learners returned to their studies. The current trend is that 20% of withdrawn Learners return to their course, therefore we have released 80% of the money held in the balance sheet, further improving our income for 2023/24. This is the final financial year where this income will be allocated at year end, and moving forward it will be calculated and allocated monthly due to better data reporting now available to us.

We have kept tight control over exam costs and general overheads, ensuring that we can offer our services to our beneficiaries at the best possible price. Despite investing significant funds into our Apprenticeship development project our outgoings remained at a good level in relation to our income, at £2,077,463 (2023 £1,671,334).

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a surplus of £374,948 (2023 £590,265). This includes gains on investments of £85,407 (2023 losses £13,354).

NEBDN's calculated Reserves for 2023/24 as per our policy £1,209,680. At the end of the year, total Reserves were £2,109,248 (2023 1,734,300). The charity's free reserves are calculated as total reserves less designated reserves and fixed assets. At 28 February 2024 this amounted to £1,941,598 (2023 £1,605,812).

Governance

NEBDN is a registered charity and registered company. Our purpose, activities, powers and obligations are set out in our Articles of Association.

The Work Of The Board

We have 10 Trustees on the Board who provide a mixture of Clinical, Educational, Financial and Legal expertise. There have been five full Board meetings during the year. As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge, and expertise on the projects NEBDN has undertaken during the year. This year NEBDN continued with online Board and Committee meetings, with a face-to-face Annual General Meeting in October 2023.

Our policy for the recruitment, selection, development, appraisal and term of Trustees gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources practice and guidance issued by the Charities Commission. Trustees are appointed for a three-year term which can be renewed for an additional term of three years with the consent of the Board. All Trustees receive a comprehensive induction, annual appraisal, and development plan. Our Board consists of clinical (Dentists, Dental Nurses or other dental professionals) and lay Trustees (non-dental experience). NEBDN appointed Dr James Ashworth-Holland as Chair in October 2022. James is a clinical Chair and has been on the Board since 2018 serving as Chair of the Finance and Business Effectiveness Committee (FBEC), and Vice-Chair of the Board before his appointment.

Each Trustee is a member of one of the Board's Committees or supports on a specific project. In addition, Trustees take lead responsibility for particular topics – for example; Governance, Regulation, Health and Safety, Human Resources, Insurance and Investments.

Under our current rules, Trustees can serve for a maximum of six years, and exceptionally, seven years.

During the year, the Trustees were:

James Ashworth-Holland
Clinical (Chair – appointed October 2022)

Stephen Clark
Lay (resigned April 2023)

Jane Kilgannon
Lay (resigned August 2023)

Faizal Essat
Lay (resigned October 2023)

Mary Donnelly
Clinical – appointed October 2023

Jillian Eastmond
Clinical – appointed October 2023

Bhavna Mistry
Clinical – appointed October 2023

Nick Linfoot
Lay – appointed October 2023

Gill Jones
Clinical – end of term October 2023

Rebecca Cox
Clinical (resigned December 2023)

Kathryn Duffy
Lay (resigned January 2024)

Stephen D'Souza
Clinical (resigned February 2024)

Cinzia Pickett
Lay – appointed February 2024

Julie Byrom
Clinical

Louise Belfield
Clinical

Paul Griffith
Lay

The Work Of The Board (Cont)

Education And Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's Pre- and Post-Registration learning programmes and qualifications, to ensure that they meet the needs of Dental Nurses, other dental professionals and their Employers and Providers. Our newly formed Curriculum Steering Committee and Ratification Committee report to ESC.

Finance And Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner.

Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function, helps to ensure that the charitable aims and objectives of the organisation are met, and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- Facilitating the effectiveness of the Board as the Trustee body (including recruiting, developing and appraising Trustees)
- Facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of Staff and volunteers
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities and
- Overseeing the development, implementation and review of policies and procedures.

Statement Of Trustees' Responsibilities

The Charity Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited statements for the period ended 29 February 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities "Statement of Recommended Practice" – applicable to charities preparing their accounts in accordance with the Financial Reporting standard, applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board has responsibility for the company's activities and exercises its powers through the CEO. The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

NEBDN: National Examining Board for Dental Nurses, First Floor, Quayside Court, Chain Caul Way, Preston, PR2 2XS

Bankers: Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB

Solicitors: Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL.
Bates Wells, 10 Queen Street Plance, London, EC4R 1BE

Auditors: Xeinadin Audit Limited, 46 Hamilton Square, Birkenhead, Wirral, Merseyside CH41 5AR.

Investment Advisers: Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY.
Quilter Cheviot Investments, Senator House, 85 Queen Victoria Street, London, EC4V 4AB

Disclosure of information to Auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees on 14 October 2024

Charity registration number 1112331 (England and Wales)

Charity registration number SC045470 (Scotland)

Company registration number 05580200 (England and Wales)

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2024

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr L Belfield	
	Ms Julie Byrom	
	Mr Paul Griffith	
	Dr Ulpee Darbar	
	Dr J A Ashworth - Holland	
	Ms Mary Donnelly	(Appointed 19 October 2023)
	Ms Jillian Eastmond	(Appointed 19 October 2023)
	Mr Nicholas Linfoot	(Appointed 19 October 2023)
	Ms Bhavna Mistry	(Appointed 19 October 2023)
	Ms Cinzia Pickett	(Appointed 19 October 2023)
Secretary	Mrs Katherine Kerslake	
Charity number (England and Wales)	1112331	
Charity number (Scotland)	SC045470	
Company number	05580200	
Registered office	Quayside Court First Floor Chain Caul Way Ashton-on-Ribble Preston Lancashire PR2 2ZP	
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool Merseyside L2 3YL	

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited



14 October 2024

Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	**3**	2,277,744	2,242,823
Investments	**4**	89,260	32,130
Total income		2,367,004	2,274,953
Expenditure on:			
Raising funds	**5**	5,713	5,868
Charitable activities	**6**	2,071,750	1,665,466
Total expenditure		2,077,463	1,671,334
Net gains/(losses) on investments	**11**	85,407	(13,354)
Net income and movement in funds		374,948	590,265
Reconciliation of funds:			
Fund balances at 1 March 2023		1,734,300	1,144,035
Fund balances at 28 February 2024		2,109,248	1,734,300

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

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

BALANCE SHEET

AS AT 28 FEBRUARY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	**13**		38,353		35,741
Tangible assets	**14**		32,594		36,207
Investments	**15**		1,560,894		588,121
			1,631,841		660,069
Current assets					
Stocks	**16**	11,119		16,672	
Debtors	**17**	550,643		522,018	
Cash at bank and in hand		2,439,145		2,901,211	
		3,000,907		3,439,901	
Creditors: amounts falling due within one year	**18**	(2,427,200)		(2,237,595)	
Net current assets			573,707		1,202,306
Total assets less current liabilities			2,205,548		1,862,375
Creditors: amounts falling due after more than one year	**19**		(96,300)		(128,075)
Net assets excluding pension liability			2,109,248		1,734,300
Net assets			2,109,248		1,734,300
The funds of the charity					
Unrestricted funds			2,109,248		1,734,300
			2,109,248		1,734,300

The financial statements were approved by the Trustees on 14 October 2024

J Ashworth-Holland

Dr J A Ashworth - Holland
Trustee

Company registration number 05580200 (England and Wales)

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**25**		378,393		570,001
Investing activities					
Purchase of intangible assets		(26,828)		(9,039)	
Purchase of tangible fixed assets		(15,525)		(32,374)	
Purchase of investments		(1,486,807)		(877,406)	
Proceeds from disposal of investments		599,441		851,905	
Investment income received		89,260		32,130	
Net cash used in investing activities			(840,459)		(34,784)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(462,066)		535,217
Cash and cash equivalents at beginning of year			2,901,211		2,365,994
Cash and cash equivalents at end of year			2,439,145		2,901,211

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

Charity information

National Examining Board For Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Income from charitable activities consists of fee income relating to examinations set. Fee income received in advance is deferred and recognised over the estimated time taken to complete the relevant qualification.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

The costs of preparing examinations are written off as they are incurred, irrespective of examination dates.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT has been charged to the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, external audit, any legal advice for the Trustees, and all costs of complying with constitutional and statutory requirements, such as the cost of Board and Committee meetings, and of preparing statutory accounts and satisfying public accountability.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% on cost
Patents & licences	25% on cost
Website costs	25% on cost

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies **(Continued)**

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on cost
Computers	33.33% on cost

Assets costing less than £500 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.9 Fixed asset investments

Investments held as assets are stated at market value at the balance sheet date. Unrealised gains and losses are included on the Statement of Financial Activities each year.

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.12 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.

1.13 Financial instruments

The charity has cash at bank, other debtors and other creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies **(Continued)**

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Course fees	2,277,744	2,242,823

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	23,505	13,300
Interest receivable	65,755	18,830
	89,260	32,130

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Investment management	5,713	5,868
	5,713	5,868

6 Charitable activities

	2024 £	2023 £
Staff costs	1,051,650	721,060
Examiners' costs	6,599	82,105
E-marking and upgrades	12,576	11,760
Records of experience	154,672	97,428
OSCE equipment	182,926	168,192
Centre expenses	-	4,645
Reviews, marking, feedback and training	14,242	12,226
Quality assurance expenses	2,234	2,367
Purchase of badges, buckles and belts	5,553	754
	1,430,452	1,100,537
Share of support costs (see note 7)	545,812	460,642
Share of governance costs (see note 7)	95,486	104,287
	2,071,750	1,665,466

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	161,490	152,388
Depreciation	43,354	42,337
Staff recruitment and training	48,701	42,732
Property costs	50,595	49,086
Marketing	30,486	11,870
General admin costs	211,186	162,229
Governance	95,486	104,287
	641,298	564,929

Governance costs comprise:	2024 £	2023 £
Staff costs	49,384	44,559
Audit fees	5,500	5,400
Accountancy	4,437	4,535
Legal and professional	28,791	37,784
Trustees meetings	7,374	12,009
	95,486	104,287

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	5,500	5,400
- for other financial services	4,437	4,535
Depreciation of owned tangible fixed assets	19,138	29,660
Amortisation of intangible assets	24,216	12,677

9 Trustees

Trustees' Remuneration
During the year no Trustees received remuneration for their services as Trustees, however, Jill Eastmond received £301, Julie Byrom received £2,144 and Cinzia Picket received £812 for their services as examiners.

Trustees' expenses
During the year no Trustees received remuneration for their services as Trustees. During the year 9 (2023 - 10) trustees were reimbursed for travelling expenses totalling £2,387 (2023 - £2,810).

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Admin & support staff	12	12
Management	15	14
Total	27	26

Employment costs	2024	2023
	£	£
Wages and salaries	1,063,102	769,425
Social security costs	106,534	76,939
Other pension costs	92,888	71,643
	1,262,524	918,007

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team. The total employee benefits of the key management personnel of the charity were £255,523 (2023: £214,124).

10 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

11 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	88,322	(17,940)
Sale of investments	(2,915)	4,586
	85,407	(13,354)

12 Taxation

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

13 Intangible fixed assets

	Software	Patents & licences	Website costs	Total
	£	£	£	£
Cost				
At 1 March 2023	67,845	1,298	4,320	73,463
Additions - internally developed	22,340	-	4,488	26,828
At 28 February 2024	90,185	1,298	8,808	100,291
Amortisation and impairment				
At 1 March 2023	32,338	1,109	4,275	37,722
Amortisation charged for the year	23,097	189	930	24,216
At 28 February 2024	55,435	1,298	5,205	61,938
Carrying amount				
At 28 February 2024	34,750	-	3,603	38,353
At 28 February 2023	35,507	189	45	35,741

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

14 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2023	29,232	155,772	185,004
Additions	2,864	12,661	15,525
At 28 February 2024	32,096	168,433	200,529
Depreciation and impairment			
At 1 March 2023	22,537	126,260	148,797
Depreciation charged in the year	2,052	17,086	19,138
At 28 February 2024	24,589	143,346	167,935
Carrying amount			
At 28 February 2024	7,507	25,087	32,594
At 28 February 2023	6,695	29,512	36,207

15 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 March 2023	585,928	2,193	588,121
Additions	1,486,807	-	1,486,807
Valuation changes	88,322	-	88,322
Disposals	(601,108)	(1,248)	(602,356)
At 28 February 2024	1,559,949	945	1,560,894
Carrying amount			
At 28 February 2024	1,559,949	945	1,560,894
At 28 February 2023	585,928	2,193	588,121

The historical cost of the Listed Investments held at 28 February 2024 was £1,463,246 (2023 £529,388).

16 Stocks

	2024	2023
	£	£
Stock	11,119	16,672

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

17 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	258,770	278,033
Other debtors	27,243	3,936
Prepayments and accrued income	264,630	240,049
	550,643	522,018

18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	**£**
Other taxation and social security		32,200	20,125
Deferred income	**20**	2,336,971	1,994,625
Trade creditors		41,632	207,800
Other creditors		5,440	3,802
Accruals and deferred income		10,957	11,243
		2,427,200	2,237,595

19 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	**£**
Deferred income	**20**	96,300	128,075

20 Deferred income

	2024	2023
	£	**£**
Arising from fees in advance	2,433,271	2,122,700

Deferred income is included in the financial statements as follows:

	2024	2023
	£	**£**
Deferred income is included within:		
Current liabilities	2,336,971	1,994,625
Non-current liabilities	96,300	128,075
	2,433,271	2,122,700

Movements in the year:

20 Deferred income **(Continued)**

Deferred income at 1 March 2023	2,122,700	2,049,810
Released from previous periods	(2,277,744)	(2,218,545)
Resources deferred in the year	2,588,315	2,291,435
Deferred income at 28 February 2024	2,433,271	2,122,700

21 Retirement benefit schemes

Defined contribution schemes	**2024** **£**	**2023** **£**
Charge to profit or loss in respect of defined contribution schemes	92,888	71,643

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 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 March 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2024 £
Investment revaluation reserve	56,540	-	-	40,163	96,703
General funds	1,677,760	2,367,004	(2,077,463)	45,244	2,012,545
	1,734,300	2,367,004	(2,077,463)	85,407	2,109,248

Previous year:	At 1 March 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2023 £
Investment revaluation reserve	57,403	-	-	(863)	56,540
General funds	1,086,632	2,274,953	(1,671,334)	(12,491)	1,677,760
	1,144,035	2,274,953	(1,671,334)	(13,354)	1,734,300

The Investment Revaluation Fund represents the overall increase in the Investment portfolio since funds were originally invested.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	25,024	25,024
Between two and five years	4,147	30,837
	29,171	55,861

The operating leases represents the lease of property and rental of equipment to third parties. The leases are negotiated over terms of various years and rentals are agreed in the terms.

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

25 Cash generated from operations

	2024 £	2023 £
Surplus for the year	374,948	590,265
Adjustments for:		
Investment income recognised in statement of financial activities	(89,260)	(32,130)
Loss/(gain) on disposal of investments	2,915	(4,586)
Fair value gains and losses on investments	(88,322)	17,940
Depreciation and impairment of tangible fixed assets	43,354	42,337
Movements in working capital:		
Decrease in stocks	5,553	2,106
(Increase) in debtors	(28,625)	(168,474)
(Decrease)/increase in creditors	(152,741)	49,653
Increase in deferred income	310,571	72,890
Cash generated from operations	378,393	570,001

26 Analysis of changes in net funds

The charity had no material debt during the year.

National Examining Board for Dental Nurses
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NEBDN is a limited company registered in England & Wales No. 05580200. Registered with the Charity Commission in England & Wales No. 1112331. Registered with the Office of the Scottish Charity Regulator (OSCR) No. SC045470. Registered with Ofqual No. RN6109.

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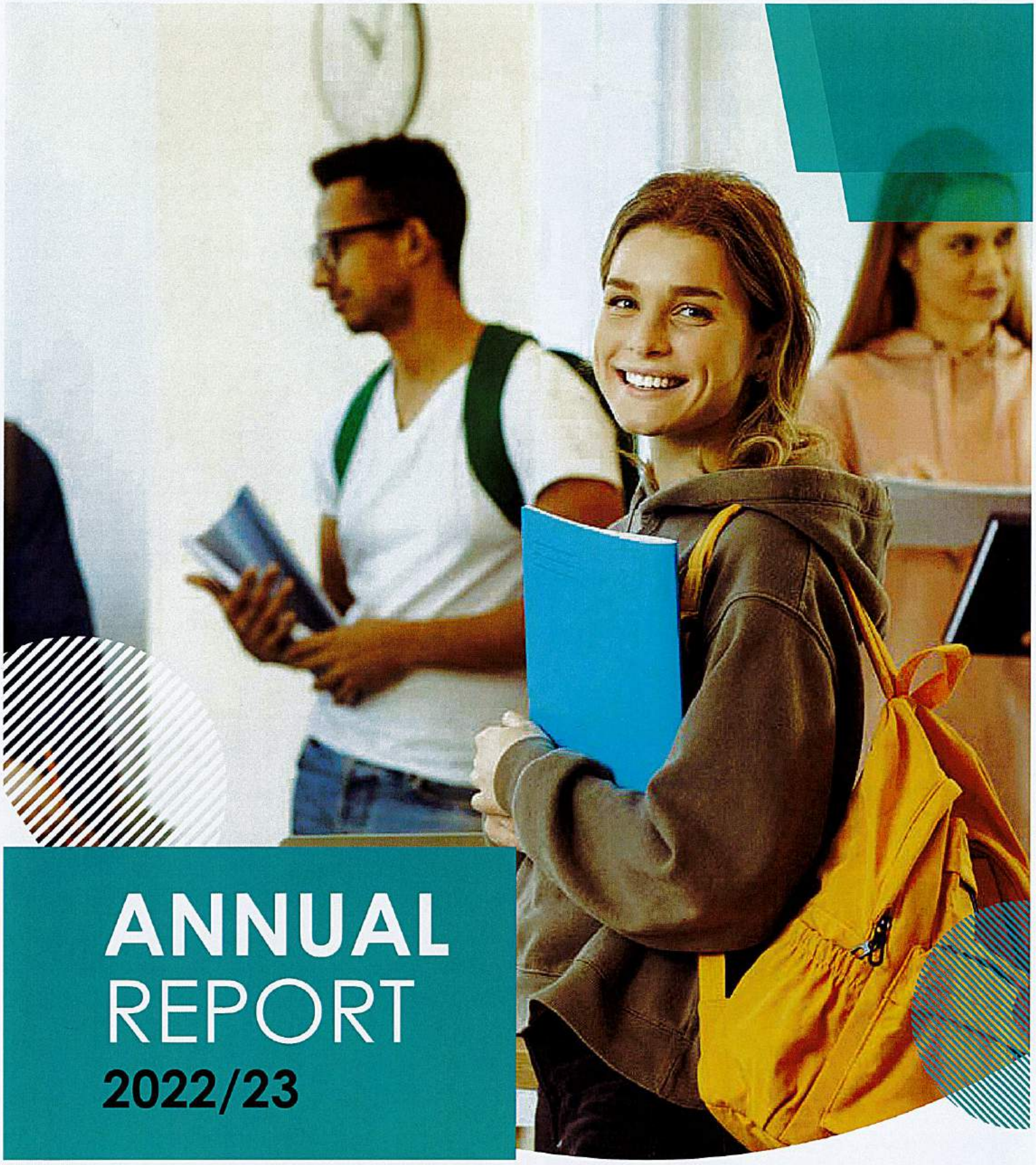
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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales - Charity number 1112331

Accounts



ANNUAL REPORT 2022/23

National Examining Board for Dental Nurses.

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Chair's Welcome

"It is an honour to step into the role of Chair of NEBDN following many years of excellent, dedicated stewardship from past colleagues. As NEBDN approaches its 80th anniversary, I am mindful of its humble origins in the North-West of England, arising out of the hard work and dedication of fellow Dentist Dr. Philip Grundy and Dental Nurse Madeleine Winter. As a Dentist and doctor myself, born and raised in the North-West, I am proud to honour and support the legacy they left behind. The mission of NEBDN remains the same today as it did in 1940, to provide qualifications to enhance lifelong career development for Dental Nurses, and so our work continues."

NEBDN is supported by an incredibly diverse Board of Trustees who continue to steer, challenge and offer their unique industry-insights. This year we sadly said goodbye to Sarah Young and Julia Frew, but I am looking forward to a robust round of recruitment to find other selfless and skilled professionals whose goals are aligned with our own.

Our current strategic aims are:

- To become an Ofqual regulated Awarding Organisation and be recognised as an End-Point Assessment Organisation (EPAO).
- To develop and deliver a Dental Nurse Apprenticeship, which is dependent on Ofqual recognition.
- To review our existing qualifications to ensure they are fit for purpose and are aligned with the changing dental landscape.
- To enhance our quality and related processes, which will ensure our qualifications are developed and delivered to the highest standards



Over the last 12 months NEBDN has continued to work toward its strategic aims with many successes along the way. You will read about these in the following report and you might reflect on how significant these are for an organisation of its size and resource. More flexible working for Staff, improved, secure IT infrastructure and a culture of respect and accountability have contributed at all levels.

NEBDN continues to stand strong and bravely look to the future despite ongoing challenges and economic uncertainties arising from a pandemic, political unrest and increasing healthcare inequalities in the UK. This is the result of strong vision, leadership and hard work from our Board and all of the Staff and supporters of NEBDN. My sincere gratitude goes out to all who have given their time and support in pursuit of our mission, I look forward to working, listening, and learning alongside you.

James Ashworth-Holland

James Ashworth-Holland
Chair of the Board of Trustees

CEO Introduction



Heading into my fifth year with NEBDN I can't express enough how very proud I am of all that we have achieved as an organisation. The past year has seen further progress across our strategic priorities with improvements in the services we deliver, how we deliver them and the way we engage as a business both internally and externally.

Strategic priorities: Qualifications, Quality, Engagement

Achieving Ofqual recognition as an Awarding Organisation at the end of January was a significant step forward in our plans to increase the benefit of an NEBDN qualification for Dental Nurses.

We remain committed to the next step of registering as an EPAO and working with Providers to offer an NEBDN Dental Nurse Apprenticeship in the coming year.

It has been reassuring that registrations across the NEBDN suite of qualifications have remained strong throughout the year, but we remain aware that the impact of the economy and resulting challenges that exist across the dental profession are having an effect on Dental Nurse training and career opportunities.

We will continue to review, develop and implement improvements to support retention within the profession and ensure that qualifications provide a high standard of quality assurance, offer accessibility and remain appropriate for the needs of the profession.

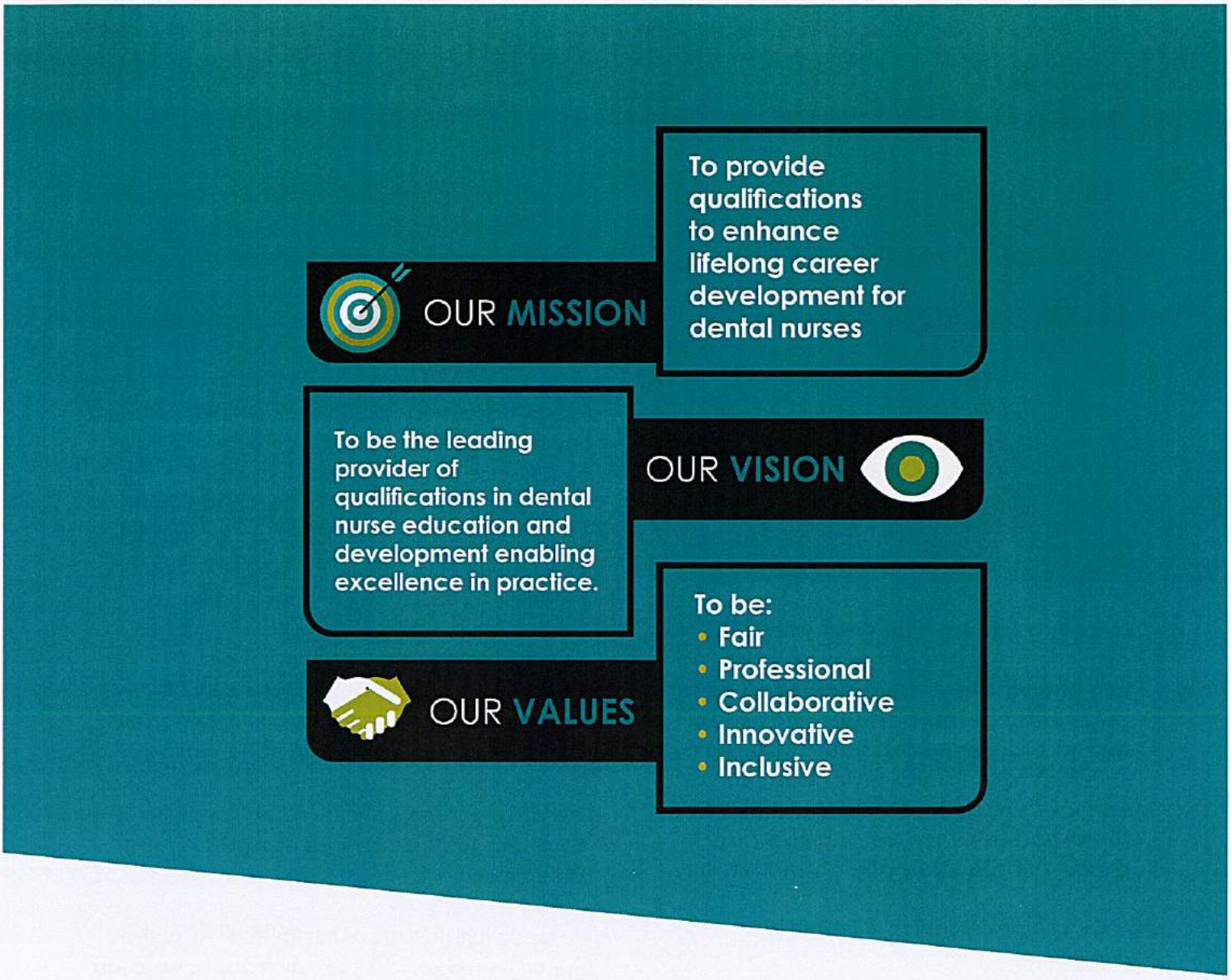
None of this is made possible without the hard work and dedication from the NEBDN Team who have continued to devote their skills, passion and drive to achieving our goals. With a third of the Team being based in various locations around the UK this is testament to their ability to collaborate and engage in a modern working environment.

On behalf of the Team, we must say a huge Thank you to our extended NEBDN family of Associate Examiners, Subject Matter Experts (SMEs), Committee Members, Chief External Examiners, Advisors and Trustees, many of whom provide their time on a voluntary basis to ensure Dental Nurses receive the highest standards of training and assessment.

We are fortunate to have this fantastic extensive support from across the profession and as we head towards our 80th anniversary we look forward to celebrating this milestone and another exciting year, with you all.

Kate Kerslake

Kate Kerslake
Chief Executive Officer (CEO)



Mission and Impact

We achieve our mission by providing high-quality qualifications for Dental Nurses – NEBDN is the only Awarding Organisation dedicated to Dental Nursing with eight qualifications to offer. We ensure that those who gain an NEBDN qualification are equipped with the relevant skills, knowledge and understanding to provide excellent care for their patients and professional support for other members of the dental team.

We are supported by a network of Associate Examiners and SMEs who are experienced practitioners in dental care. They help us to ensure that the design of our assessments is focused on the needs of patients and organisations providing dental care services.

Highlights from 2022/23



The key areas for development for NEBDN include a focus on achieving recognition by Ofqual and becoming an EPAO. The General Dental Council (GDC) also began their Quality Assurance inspection process with us in February 2023. Additionally, the development of an NEBDN Dental Nurse Apprenticeship and the review and regulation of our existing suite of qualifications were also considered priorities in order to respond to the changing educational landscape. These projects will run concurrently with business as usual operationally and financially, whilst maintaining existing high standards of quality assurance.

National Diploma in Dental Nursing

NEBDN's National Diploma in Dental Nursing is recognised by the GDC as meeting their Standards for Education, and appropriately preparing Learners for professional practice. This means that those who achieve NEBDN's National Diploma can apply to join the GDC register as a healthcare professional. We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills and competency to be registered as safe practitioners. By upholding these standards, we contribute to maintaining and enhancing patient safety and care. NEBDN's National Diploma is a qualification nationally recognised by employers and industry experts alike, and we continued in 2022/23 to successfully deliver all of our assessments online.

Exam Numbers 2022/23

April written
1170
44% Increase *

June OCSE
910
14% increase *

November written
1616
49% Increase *

January OSCE
1439
65% Increase *

*In comparison to 2021/22 exam numbers.

"We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills and competency to be registered as safe beginners."

Post-Registration qualifications

NEBDN has worked with expert Practitioners, Dental Nurses, Dentists, other members of the dental team and industry experts to set standards and requirements for Post-Registration training and qualifications. NEBDN is proud to offer seven qualifications to enhance Dental Nurse education and careers.

Exam Numbers 2022/23

March
458
46% Increase *

September
542
93% Increase *

*In comparison to 2021/22 exam numbers.



NEBDN activities, achievements and performance in 2022/23

NEBDN Annual Report 2022-23

Examination Delivery

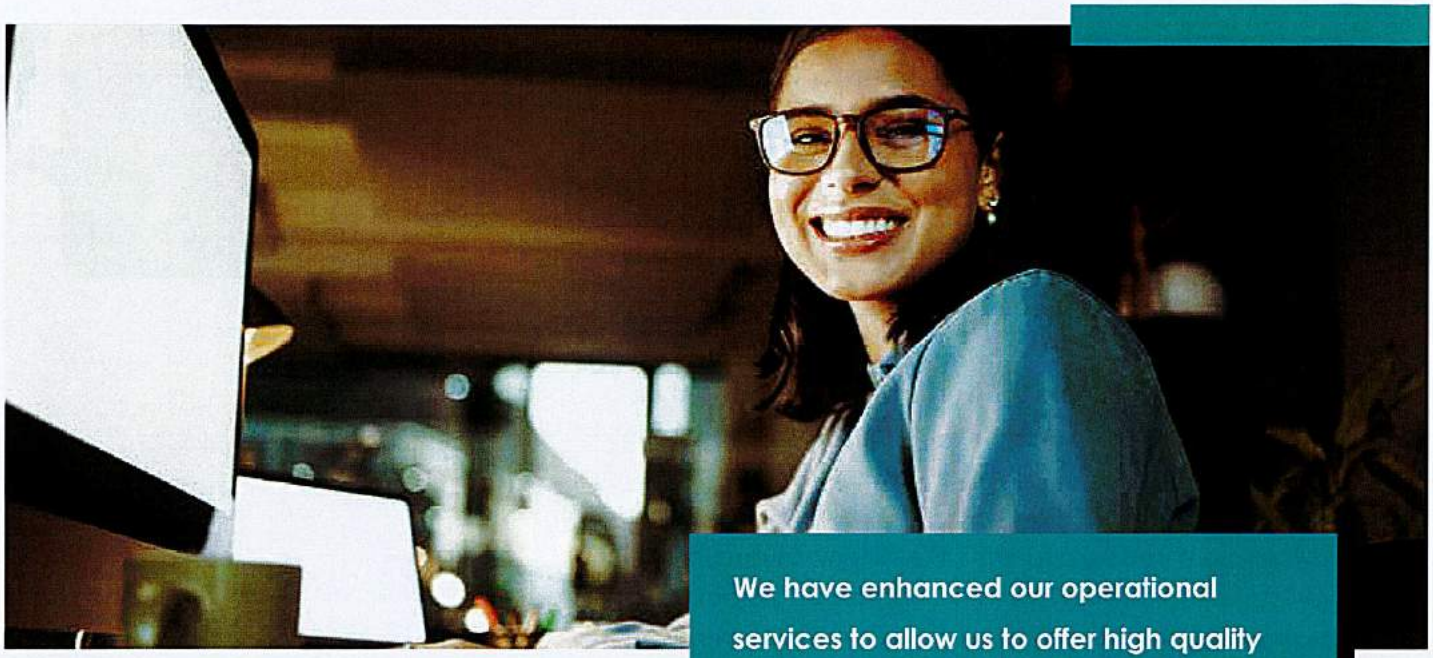
Due to a post-pandemic increase in the number of new Learner registrations, and a high volume of deferrals from 2020 and 2021, we experienced the highest numbers of Learners yet to go through our online examinations since their inception in 2020. These examinations were supported by our network of Associates, including our Examiners, SMEs, Presiding Examiners and Committee Members. We were delighted to support so many new registrants and assist existing registrants in their career development.

As part of the ongoing work with Providers and Learners, there was a focus in 2022/23 on professionalism in both Dental Nurse examinations and in their careers. We worked with the GDC guidelines to provide Learner information, advice and guidance on best practice and conduct when representing the profession.The use of advanced invigilation software and physical analysis provided additional assurance that Dental Nurses achieving an NEBDN qualification are conducting themselves professionally. The CEO and Engagement Manager attended a GDC workshop in March on professionalism, and subsequently incorporated the principles discussed into NEBDN's communication with stakeholders.

We worked alongside our online portfolio suppliers to improve functionality and reporting for Providers, who are now able to upload their own learning materials and use it as a Learning Management System (LMS). This benefits both our Providers and Learners as it will allow a secure environment to upload assignments, resources and teaching materials, creating a customised learning experience. The system also facilitates distance/ online learning, allowing flexible learning around working in practice.

Finally, we achieved a first for NEBDN which was to provide e-certificates for our successful Learners enabling them to request a digital version of their certificate from their Provider as soon as they receive their results, which is made available through our CRM system, TheHub. This not only means they have immediate evidence of achievement for the GDC, their employer, a Higher Education Institution, etc, but also that if they lose their paper version, they still have their digital copy as a back-up.

Qualifications



We have enhanced our operational services to allow us to offer high quality on-demand End-Point Assessments

With the recruitment of a second Qualification Development Manager post, we were able to focus on the review of all our Post-Registration qualifications to ensure they are aligned to what is currently required in practice. As a registered charity our mission is to provide qualifications to enhance lifelong career development for Dental Nurses. We have been working with a range of stakeholders, including relevant membership organisations, Providers, and SMEs to bring all our curricula up to date, including any required changes to portfolios of evidence, assessments and question banks, in preparation for our Post-Registration qualifications to be Ofqual recognised in 2024.

We continue to develop our qualification which will be integrated into the Dental Nursing Apprenticeship Standard. This qualification will be equivalent to our National Diploma and will be GDC regulated, leading to registration as a Dental Nurse.

We have been working with a range of dental and assessment experts on the development of the assessment methods within the qualification, including a new design of the portfolio of evidence. This will give the Learner and Assessor more of a holistic freedom to submit and assess various forms of evidence to achieve the Learning Outcomes and Assessment Criteria required in the On-Programme learning, and better supports the role of the Witness. This qualification will require approval by the GDC and Ofqual before becoming an integral part of our Apprenticeship offer as an EPAO. We submitted our qualification to the GDC via a programme submission in December 2022, and we await the outcome of their review.

Information Management

We undertook a full IT review in Spring 2022, taking into account the hybrid working styles we adopted during the pandemic.

This resulted in providing Staff with all the tools they required to work as flexibly and safely. This included moving to an entirely laptop-based hardware model, moving away from desktop hardware, allowing Staff to effectively work from anywhere.

We retired our redundant software systems, including our old Customer Relationship Management (CRM) system, accounting system, and file storage software, converting them to read-only programmes and moving them off our servers. These have been replaced with new, efficient, secure and effective systems as documented in previous reports. By moving to a cloud-based system we achieved the monumental aim of removing our physical servers from the organisation, saving us money and energy, and increasing our security. NEBDN is very proud about this achievement, as it represents a significant step in our online working model and striving to be a paperless organisation. We were also pleased to achieve our CyberEssentials accreditation for the fourth year running, with the above changes strengthening our cyber security.

Regulation

Ofqual

The Office of Qualifications and Examinations Regulation (Ofqual) regulates qualifications, examinations and assessments in England. After many months of hard work from the entire NEBDN Team, we submitted our application to Ofqual to become a recognised Awarding Organisation in May 2022. Further information was requested by Ofqual which was provided in October 2022, and we were then invited to a recognition panel in January 2023 which was attended by the CEO, Head of Operations, and Head of Strategy and Innovation. Following the panel, we were delighted to receive our notification of successful recognition from 31 January 2023. This achievement was the culmination of years of planning and ambition, which represents a huge milestone for NEBDN and its future strategic aims. NEBDN is now recognised by Ofqual to deliver qualifications at Level 3 and 4 in the Dentistry sector.

General Dental Council

We provided annual submissions to the GDC in June and November 2022 in response to questionnaires regarding specific areas the GDC were consulting on. In September 2022 we were informed that we would be having a routine full inspection from February 2023 and that this would be undertaken remotely. NEBDN's last inspection with the GDC took place in 2017.

In the lead up to the inspection date, NEBDN had to submit some key documentation consisting of:

- Pre-inspection Questionnaire – the purpose of which is to tell the GDC how NEBDN assures itself, through evidence that its National Diploma in Dental Nursing meets the Standards for Education.
- Pre-inspection Questionnaire - the purpose of which is for NEBDN to tell the GDC when and how the relevant Learning Outcomes from Preparing for Practice are assessed. The learning outcomes in Preparing for Practice reflect the knowledge, skills, attitudes and behaviours a dentist or dental care professional must have to practise safely, effectively and professionally.

On 21 February 2023 NEBDN met with a GDC panel made up of Clinical and Lay Quality Assurance Associates and NEBDN was represented by key programme leads. The day was split up across the three standards with a key focus on certain requirements selected by the GDC. At the end of the panel meeting, NEBDN received positive feedback on the following points:

- **Our assessment model**
- **Our invigilation process**
- **Organisation and preparedness of the team**
- **Relationship with Providers**
- **How we triangulate our information with our policies, processes and systems**

The second stage of the inspection is yet to take place. The purpose of this next stage is to assess whether the National Diploma in Dental Nursing meets the required standards in terms of content, assessment, and the safety of Learners and patients, and will involve the GDC liaising with a number of NEBDN Providers. Once stage two of the process has been completed with our Providers, we will find out the outcome of the overall inspection, at which point we will be informed of any 'Must Do' or 'Should Do' actions where we may have to further demonstrate our overall levels of compliance or best practice as required.

People

NEBDN embarked on a year of growth and development in 2022/23. Our ambitions around becoming an EPAO required further infrastructure support, and we were delighted to recruit the following positions in 2022/23:

Qualification Development Manager – an additional role to the existing department, to focus on the redevelopment of our Post-Registration qualifications to prepare them for Ofqual recognition.

Internal Quality Manager – joining our Quality Assurance Team, this role supports us in our reporting requirements to existing and future Regulators and will also undertake internal audits on our systems and processes to ensure we are working to the standards we have set ourselves and seek out efficiencies and improvements.

Project Manager – We recruited an experienced Project Manager on a Fixed Term Contract to lead our strategic goal to become an EPAO. The Project Manager is working closely with the Senior Management Team (SMT), key personnel and stakeholders, to shape the project, keep it on track, and report to the Board of Trustees on progress.

To support our new regulatory requirements, in December 2022 NEBDN undertook a restructure of the SMT. The result was the creation of two new roles, Director of Education & Regulation, and Director of Business Development.
The Management Team and their relevant departments were allocated into the relevant directorate, with a focus on externally facing


Staff Christmas Party 2022.

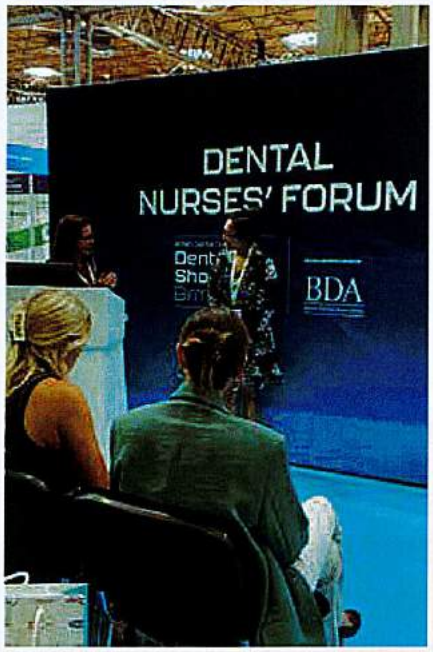
Business Development, and regulated activity under Education & Regulation. This move ensures a clear segregation of responsibilities and allows us to focus on both our regulatory responsibilities and our excellent customer service.

As we grow the organisation, we continue to focus on high-quality staff training, development through our staff workshops and through individual personal development plans. We also gradually increased our face-to-face presence for our Team, allowing them to come together again properly post-pandemic, including our first Christmas party since 2019!



People

















Engagement

In March 2022 NEBDN hosted its first conference since 2020, when we hosted our Providers in Milton Keynes. 'The Business of Dental Nursing' event shared our plans for the future and featured keynote speakers from the Education & Skills Funding Agency, The College of General Dentistry, and Leeds Teaching Hospital, who gave updates from the Dental Nursing and education arenas. We were also pleased to award our Special Recognition Awards to two very deserving winners nominated under the categories of Contribution to Dental Nursing and Contribution to Dental Nurse Education and Training. Congratulations to Emma Anastasi and Jacqui Elsden.



In summer 2022 we undertook a recruitment drive for new SMEs and Associate Examiners. Bringing new SMEs into the Team supports our ambition to review all our Post-Registration qualifications to prepare them for Ofqual recognition and will help to ensure our curricula and assessment tasks match the skills and knowledge that is required of the modern Dental Nurse in practice.



In May 2022 we attended the Dentistry Show for the first time since 2019 at Birmingham NEC, where we had a stand opposite the Dental Nurses' forum. We engaged with a wide range of stakeholders, including Trainee and qualified Dental Nurses, existing and potential Providers, members of the GDC, our Associates and Committee members, and of course all members of the dental industry. The Dentistry Show attracts around 10,000 delegates and we were keen to meet as many as possible!

New Examiners

As the Learner numbers for our National Diploma continue to grow, we recruited additional Associate Examiners to support with vital roles, such as virtual markers and facilitators, giving the opportunity for passionate dental care professionals to work with us and bring Leaners through the final step of their qualification. In addition to recruiting new Associate Examiners, we also offered renewal of contracts to our existing Examiner bank for a further two years, which also gave long-standing Associates the opportunity to retire with our sincere thanks for their service.

Examiner contract renewals	New Examiners recruited
163	16



Our ambitions for 2022/23

Examination delivery

We are forecasting to continue to deliver record breaking Learner numbers in our examinations in 2023/24, with a combination of legacy deferrals from the pandemic period, and a strong number of new Learner registrations which is evidenced in our financial results from 2022/23. It is likely that our November 2023 National Diploma written examination will see the largest single cohort that NEBDN has ever examined, and we look forward to supporting these Learners right through to their GDC registration following the January 2024 OSCE.

In Summer 2023 we will be conducting our final examination review meeting to determine whether we will permanently continue to deliver our examinations in an online format. It will carefully consider all aspects of evidence-based assessment delivery, Learner, Provider, and stakeholder feedback, finances, regulatory requirements and ultimately our charitable goals. We have conducted examination review meetings in 2020, 2021 and 2022 to provide assurance that the online assessment method stands up in every way against face-to-face delivery. We will announce the outcome to our stakeholders once the meeting has taken place.

Throughout 2023/24 we plan to work closely with our online examination platform providers to work on the following improvements for our beneficiaries:

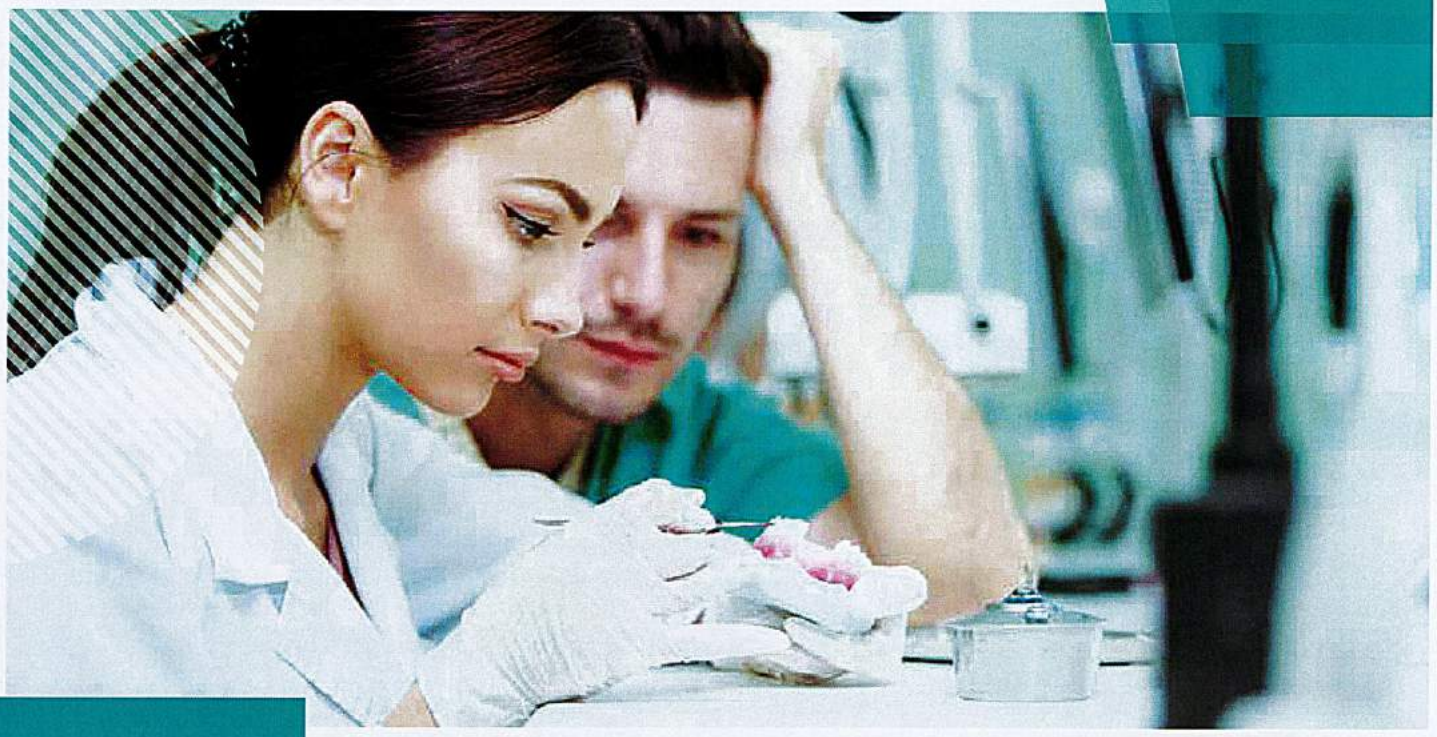
- Providers will be able to log into the examination platform and view the scores and feedback for each of their Learners for each exam. This will allow the Provider to determine if they need to provide more focussed teaching on specific areas, if there is a general area of weakness across the cohort, or to provide a bespoke revision plan for Learners based on their individual feedback. This is in addition to a new Learner report that will be created to allow NEBDN to review performance by Provider so that we can identify any patterns and work closely with the Provider on any areas of potential improvement.
- Improvements to the invigilation function of the platform, assuring our Learners and stakeholders that our examinations are robust and secure
- An increase in the types of devices that can be used with the software to mark examinations – this will allow a wider network of Associates to work with us during our examinations

In addition to the above improvement, there are two further projects in particular which we have ambitions to achieve in 2023/24. The first of these is to develop the ability for a Provider to deliver mock examinations to their Learners through our online examination platform. This not only allows good practice of preparing Learners for their examinations through a mock environment, but using the actual platform gives the Learner the full immersive experience of what to expect on exam day.

The second is to develop a feature which detects when a Learner's device is struggling to run the online examination software, and automatically go into a different mode to assist with any device issues on exam day – this will help give our Learners every possible chance to undertake their examinations even if they are having technical issues with their device.

These projects aim to reduce stress for Learners to ensure they can perform to the highest standard and improve their overall assessment experience.

Qualifications

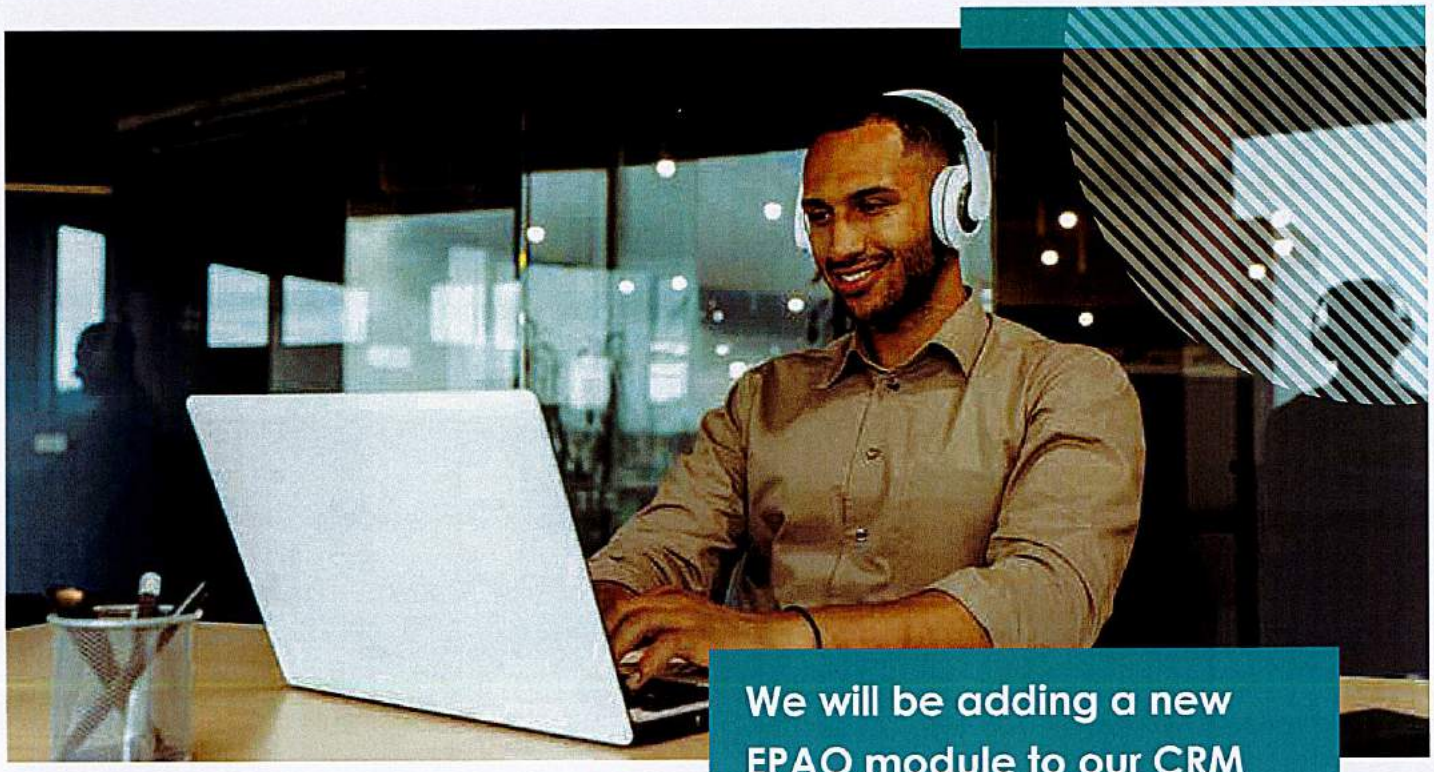


As previously mentioned, as part of our Apprenticeship journey, our integrated qualification must be approved by the GDC, and we submitted our application for this approval in December 2022. We hope to gain approval in Spring 2023, which will bring us closer to launching our Apprenticeship product in Autumn 2023.

While the structure of the Apprenticeship qualification has been finalised, work on the on-programme assessment and the portfolio of evidence will continue into 2023/24. We are taking the opportunity to liaise with various stakeholder groups to ensure our portfolio represents the most up to date practice, that the assessment activities are appropriate, and that we can create a flexible and holistic approach to teaching, learning and demonstrating acquisition of skills. We are working with our online portfolio platform to not only develop the core portfolio, but also offer an enhanced experience for both the Learner and Provider, including course resources, better tracking and reporting, and data input/output geared towards satisfying Ofsted inspection criteria. This will provide benefit as it ensures our education systems are robust and aligned to the relevant regulators.

NEBDN's goal is to launch the Ofqual regulated versions of its Post-Registration qualifications in 2024. This will allow Learners undertaking our qualifications to potentially draw down public funding to cover their costs and to undertake a qualification on the Regulated Qualifications Framework (RQF) which could attract UCAS points and recognised credits. Ofqual regulation is an internationally recognised mark of quality, meaning Learners' qualifications can be recognised worldwide.

Information Management

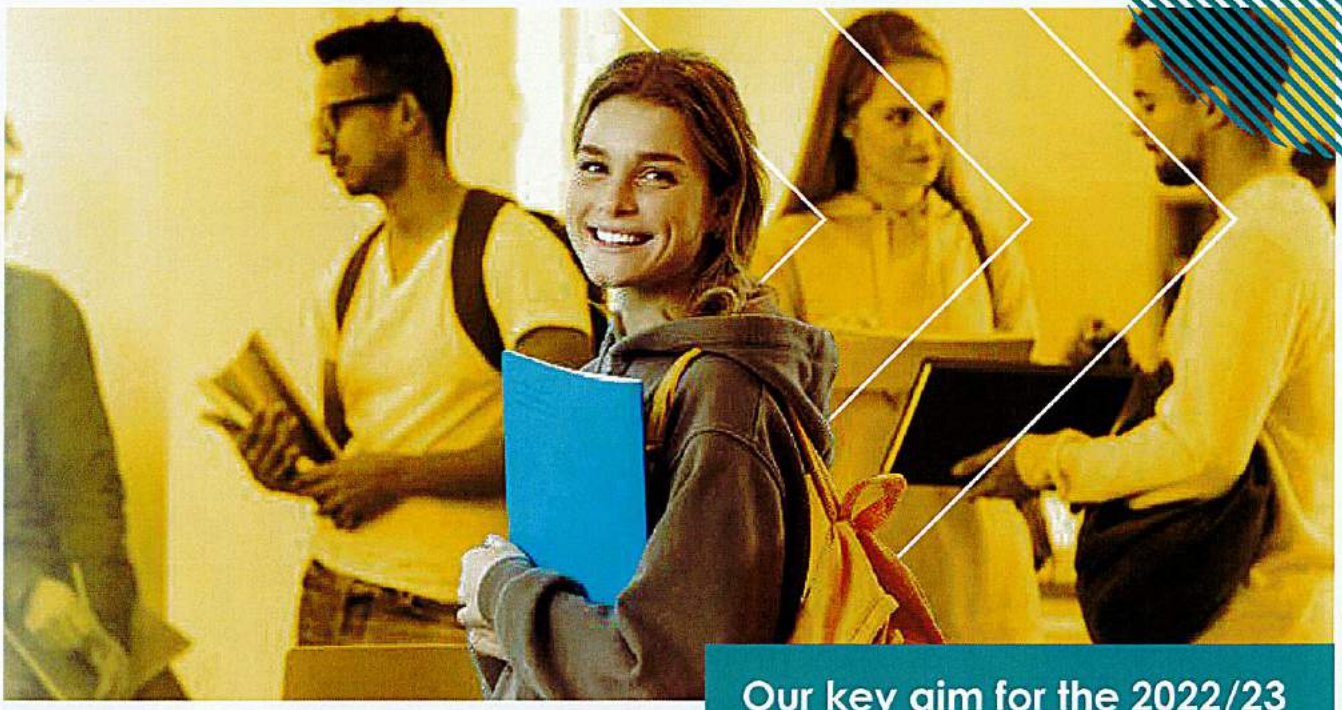


We will be adding a new EPAO module to our CRM system - TheHub, in 2023.

As a business we are continuously reviewing our information technology and looking for improvements. We will work closely with our IT supplier to ensure that we have appropriate licensing and security awareness, and we aim to maintain an element of cyber strategy in our ambitions for the future. We will focus on training and further embedding IT security awareness into our daily activities to protect the business and the Team. We will utilise a Cyber Security Assessment Tool (CSAT) to review the current structure and implement an action plan to increase our overall Microsoft security score. In addition, we will renew our CyberEssentials accreditation to maintain our assurance on robust standards of IT security for our stakeholders.

To underpin our operational activities relating to the Leaner journey within our Apprenticeship, we will be adding a new EPAO module to our CRM system - TheHub, in 2023. This module will track the Learners' activity from registration right through to certification, ensuring regulatory compliance and streamlining our processes, such as arranging the EPA with the Learner and Assessor. It will also allow enhanced reporting, and feed into other systems such as our finance software and examination platform.

Regulation



Our key aim for the 2022/23 year is to secure Ofqual recognition.

Our strategic aim to become an EPAO will require further significant regulation goals. Now we have achieved Ofqual recognition as an Awarding Organisation, the next step will be to widen our scope to be recognised to deliver EPAs. Ofqual act as the External Quality Assurer for Apprenticeships, so we will need to satisfy to fulfil this additional requirement to be one step closer to proving the Dental Nurse Apprenticeship. Once we have Ofqual recognition, and GDC approval of the Apprenticeship qualification, the final step will be to apply to the Education and Skills Agency to be on the Register of EPAOs. This will be the final step in the entire project to become an EPAO and we plan to make our application in Summer 2023.

Stage two of our GDC inspection is due to take place in Summer 2023, and we look forward to receiving the outcome and any feedback. Throughout 2023/24 we will continue to work closely with the GDC on any consultations, any updates in standards, and support them in their strategic priorities.

People & Culture



The focus for all our team in 2023/24 will be on our organisational values

As our Learner numbers continue to grow alongside the number of regulators we report to, we plan to strengthen the Team in a number of areas. We have been continuously growing the Team over the last few years, and we now acknowledge that NEBDN staff numbers now require a dedicated People and Culture Adviser to champion NEBDN values, develop excellent employee relations and support with strengthening the organisational culture. They will also provide effective HR support and advisory service to Managers and Employees to maximise the consistent and effective application of HR policies, procedures and initiatives. We will look to recruit this position imminently.

As our Learner, Provider and product numbers grow, we are also intending to recruit two new Team Lead positions in our Operations teams (Customer Support and Assessment & Awards). These positions will support the department Managers in the day-to-day supervision of the Officers in the teams, look for new efficient and effective ways of working and work with our system suppliers to improve customer experience. We intend to recruit for these positions in Summer 2023.

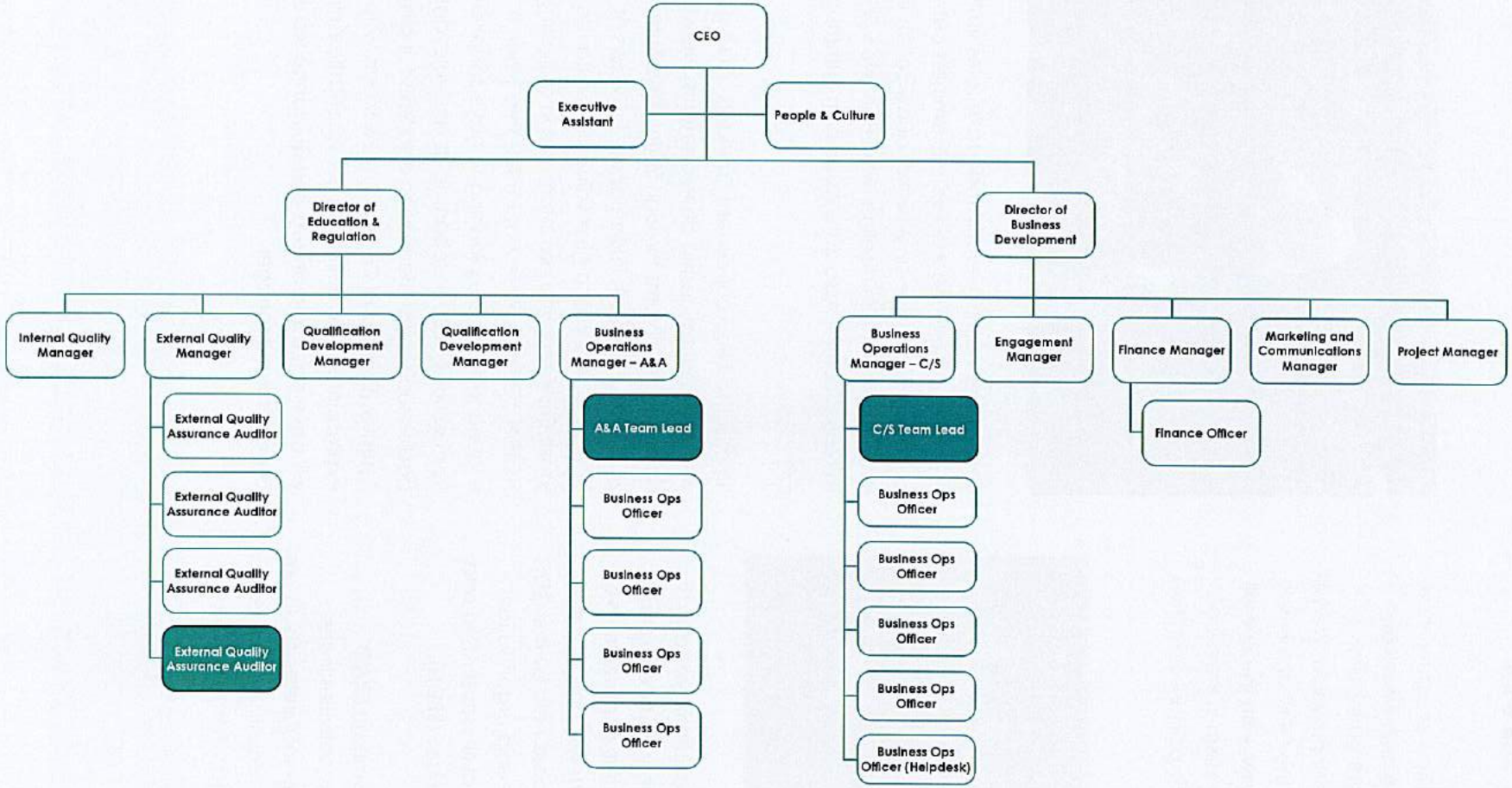
In order to strengthen our Quality Assurance presence, we will also be recruiting an additional Auditor, to ensure robust Provider provision both in our qualifications and our Apprenticeship products. We intend to recruit for this additional position in Autumn 2023 in time with the release of our Dental Nurse Apprenticeship.

As four of our Trustees' term in office will come to an end by October 2023, we will undertake a Trustee recruitment drive in Spring 2023 to replace these four positions. We are aiming to onboard three lay Trustees and one clinical to strengthen the skills within our Board committees.

The focus for all our team in 2023/24 will be on our organisational values and embedding them in our behaviours and threading them into our policies and procedures, ensuring we provide the best possible service to our beneficiaries.

Staff Structure

Existing Position | New Position



Engagement

We will be holding our annual Spring conference in March 2023 in Birmingham, which will be an event for our Providers to deliver business and sector updates to help with their provision. We will be welcoming speakers from the GDC, the British Dental Association, and JFH Law, with the overall theme of the event 'Professionalism in Practice'. We will also be awarding our Special Recognition Award winners from 2022.



NEBDN will be exhibiting at the Dentistry Show at the NEC in May 2023 with a view to meeting and supporting as many stakeholders as possible. We also intend to continue our attendance at various stakeholder events, such as those held by the GDC and the Dental Nurse membership organisations – the British Association of Dental Nurses (BADN) and the Society of British Dental Nurses (SBDN).

As part of our project to become an EPAO, we will be undertaking various activities in the engagement arena to fulfil our requirements. In our Associate network we will be recruiting for a new Associate type of Assessor who will support our



EPAs. These Associates will undertake roles similar to that of our existing Associate Examiners but will be required to have an Assessor qualification and have experience in dealing with EPAs. We will look to recruit our first Associate Assessor in Summer 2023.

In order to keep our current Providers up to date with our Apprenticeship developments, we will hold Provider Forums through Spring and Summer 2023. These will both inform all our Providers of our future plans and also give valuable assistance to those Providers who are interested in delivering NEBDN's Dental Nurse Apprenticeship when it is launched. We are planning to have speakers from various NEBDN departments and relevant bodies such as the Education and Skills Funding Agency (ESFA) and Ofsted. Any Providers who express interest in delivering our Apprenticeship will have access to one-to-one guidance via our Engagement Manager.



Financial Review

Finance and business review from 2022/23

NEBDN generates the majority of its income from fees paid by Learners undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

Due to an increase in new registrations last financial year, coupled with many of our COVID-related deferrals, Learners finally sitting their examinations created an income for 2022/23 which was very healthy at £2,242,823. This is an income level that we believe has now finally recovered following a decrease over the last two financial years due to the pandemic. We also had a positive year in relation to brand new Learner registrations, which benefits both this financial year, and future years when the Learners sit their examinations, when that income is allocated.

The income that has been allocated to February, (a non-examination month), is money previously held in the balance sheet for Learners who have withdrawn from their course but was held due to the uncertain employment and studying climate over the last few years. In these circumstances Learners returned to their studies. The current trend is that 20% of withdrawn Learners return to their course, therefore we have released 80% of the money held in the balance sheet, further improving our income for 22/23.

The income from investments during the fiscal year 2022/23 amounted to £32,130. Nevertheless, it's important to note that during the same period, we also incurred a loss of £13,354 due to the disposal and revaluation of investments during the year.

We have kept tight control over examination costs and general overheads, ensuring that we can offer our services to our beneficiaries at the best possible price. Despite investing significant funds into our Apprenticeship development project - mostly in salaries for new posts, our outgoings remained at a good level in relation to our income, at £1,671,334.

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a result of £590,265.

NEBDN's calculated Reserves for 2022/23 as per our policy £998,234. At the end of the year, total Reserves were £1,734,300, of which free reserves (general unrestricted reserves less fixed assets) amount to £1,605,812.

Governance

NEBDN is a registered charity and registered company. Our purpose, activities, powers and obligations are set out in our Articles of Association.

The work of the Board

We have fourteen Trustees on the Board who provide a mixture of clinical, educational, financial and legal expertise. There have been five full Board meetings during the year. As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge and expertise on the projects NEBDN has undertaken during the year. This year NEBDN continued with online Board and Committee meetings, with a face-to-face Annual General Meeting in October 2022.

Our policy for the recruitment, selection, development, appraisal and term of Trustees gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources practice and guidance issued by the Charities Commission. Trustees are appointed for a three-year term which can be renewed for an additional term of three years with the consent of the Board. All Trustees receive a comprehensive induction, annual appraisal, and development plan. Our Board consists of clinical (Dentists, Dental Nurses or other dental professionals) and lay Trustees (non-dental experience). NEBDN appointed James Ashworth-Holland as Chair in October 2022. James is a clinical Chair and has been on the Board since 2018 serving as Chair of the Finance and Business Effectiveness Committee (FBEC), and Vice-Chair of the Board before his appointment.

Each Trustee is a member of one of the Board's Committees or supports on a specific project. In addition, Trustees take lead responsibility for particular topics – for example; Governance, Regulation, Health and Safety, Human Resources, Insurance and Investments.

Under our current rules, Trustees can serve for a maximum of six years, and exceptionally seven years.

During the year, the Trustees were:

James Ashworth-Holland – Clinical
(Chair – appointed October 2022)

Faizal Essat – Lay

Gill Jones – Clinical

Jane Kilgannon – Lay

Julia Frew – Lay (End of Term October 2022)

Julie Byrom – Clinical

Kathryn Duffy – Lay

Louise Belfield – Clinical

Rebecca Cox – Clinical

Paul Griffith – Lay

Sarah Young (previous Chair) – Lay (End of Term October 2022)

Stephen Clark – Lay

Stephen D'Souza - Clinical

Ulpee Darbar – Clinical

The work of the Board Committees

Education and Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's Pre- and Post-Registration learning programmes and qualifications, to ensure that they meet the needs of Dental Nurses, other dental professionals and their employers and Providers. Our newly formed Curriculum Steering Committee and Ratification Committee report to ESC.

Finance and Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner.

Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function, helps to ensure that the charitable aims and objectives of the organisation are met, and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- Facilitating the effectiveness of the Board as the Trustee body (including recruiting, developing and appraising Trustees)
- Facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of staff and volunteers
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities and
- Overseeing the development, implementation and review of policies and procedures.

Statement of Trustees Responsibilities

The charity Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited statements for the period ended 28 February 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities "Statement of Recommended Practice" – applicable to charities preparing their accounts in accordance with the Financial Reporting standard, applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board has responsibility for the company's activities and exercises its powers through the CEO. The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

Bankers:	36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB
Solicitors:	Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL.
Auditors:	McLintocks (NW) Limited, 46 Hamilton Square, Birkenhead, Wirral, Merseyside CH41 5AR.
Investment Advisers:	Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY.

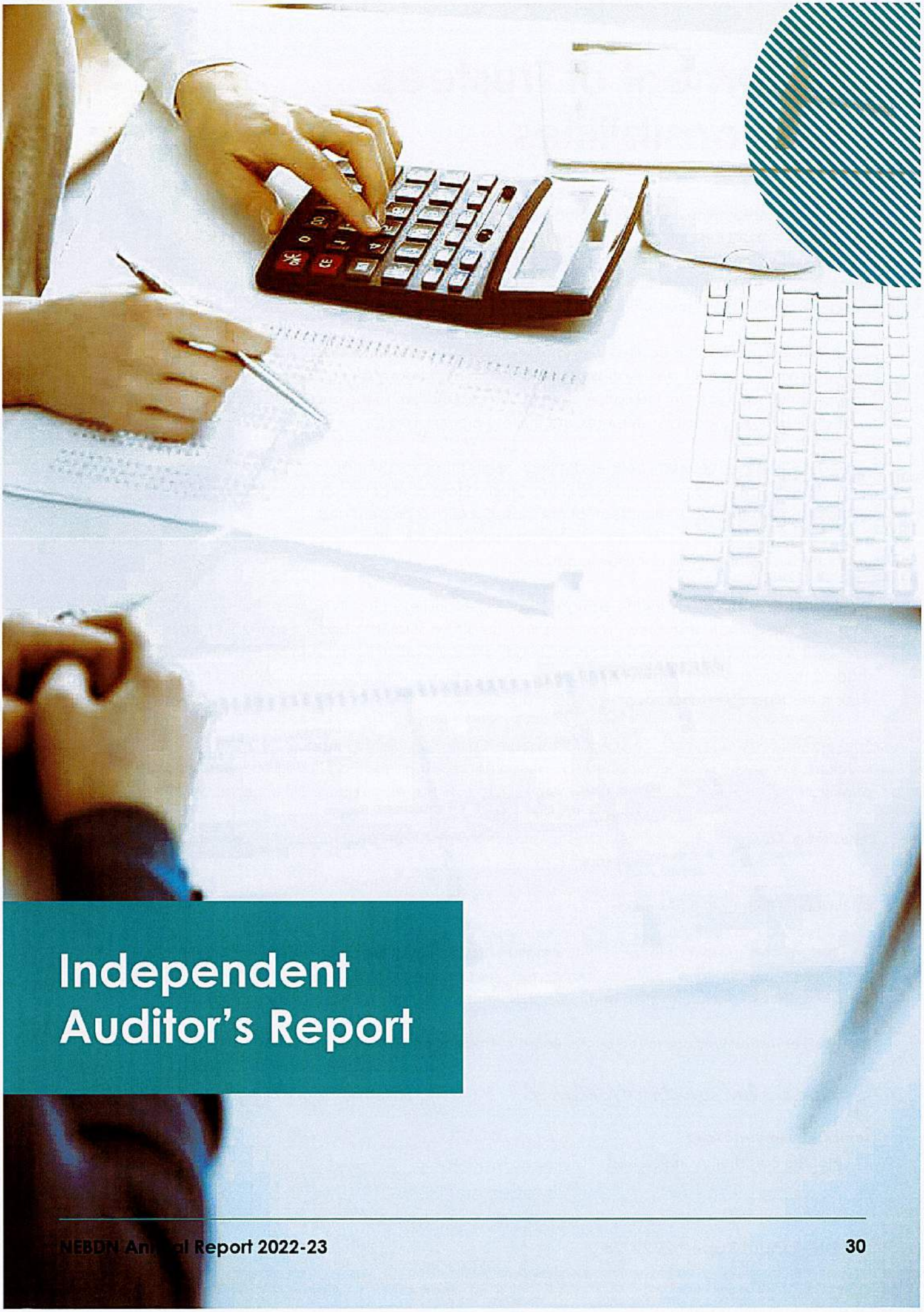
Disclosure of information to Auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees on 19 September 2023.

James Ashworth-Holland

James Ashworth-Holland
Chair of the Board of Trustees



Independent Auditor's Report

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

25.09.2023

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	3	2,242,823	1,318,395
Investments	4	32,130	17,296
Total income		2,274,953	1,335,691
Expenditure on:			
Raising funds	5	5,868	5,440
Charitable activities	6	1,665,466	1,432,974
Total expenditure		1,671,334	1,438,414
Net gains/(losses) on investments	11	(13,354)	28,222
Net movement in funds		590,265	(74,501)
Fund balances at 1 March 2022		1,144,035	1,218,532
Fund balances at 28 February 2023		1,734,300	1,144,031

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible assets	13		35,741		39,378
Tangible assets	14		36,207		33,490
Investments	15		588,121		575,974
			660,069		648,842
Current assets					
Stocks	16	16,672		18,778	
Debtors	17	522,018		353,544	
Cash at bank and in hand		2,901,211		2,365,994	
		3,439,901		2,738,316	
Creditors: amounts falling due within one year	18	(2,237,595)		(2,135,902)	
Net current assets			1,202,306		602,414
Total assets less current liabilities			1,862,375		1,251,256
Creditors: amounts falling due after more than one year	19		(128,075)		(107,225)
Net assets			1,734,300		1,144,031
Income funds					
Unrestricted funds					
Designated funds	21	56,540		57,403	
General unrestricted funds		1,677,760		1,086,628	
			1,734,300		1,144,031
			1,734,300		1,144,031

The financial statements were approved by the Trustees on 19 September 2023.

James Ashworth-Holland

James Ashworth-Holland

Chair of the Board of Trustees

Company registration number 05580200

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**24**		570,001		576,936
Investing activities					
Purchase of intangible assets		(9,039)		(27,486)	
Purchase of tangible fixed assets		(32,374)		(13,169)	
Purchase of investments		(125,526)		(95,506)	
Proceeds from disposal of investments		100,025		98,546	
Investment income received		32,130		17,296	
Net cash used in investing activities			(34,784)		(20,319)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			535,217		556,617
Cash and cash equivalents at beginning of year			2,365,994		1,809,377
Cash and cash equivalents at end of year			2,901,211		2,365,994

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Charity information

National Examining Board For Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

The charity's financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. The Covid- 19 pandemic was unexpected and it is recognised that it will have an impact on the future income and expenditure of the charity and led to a reassessment of the charity's budget and business plan. No significant concerns have been noted and it is considered appropriate to continue to prepare the financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Income from charitable activities consists of fee income relating to examinations set. Fee income received in advance is deferred and recognised over the estimated time taken to complete the relevant qualification.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

The costs of preparing examinations are written off as they are incurred, irrespective of examination dates.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT has been charged to the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, external audit, any legal advice for the Trustees, and all costs of complying with constitutional and statutory requirements, such as the cost of Board and Committee meetings, and of preparing statutory accounts and satisfying public accountability.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% on cost
Patents & licences	25% on cost
Website costs	25% on cost

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies **(Continued)**

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on cost
Computers	33.33% on cost

Assets costing less than £500 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.9 Fixed asset investments

Investments held as assets are stated at market value at the balance sheet date. Unrealised gains and losses are included on the Statement of Financial Activities each year.

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.12 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.

1.13 Financial instruments

The charity has cash at bank, other debtors and other creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2023	2022
	£	£
Course fees	2,242,823	1,318,395

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	13,300	8,419
Interest receivable	18,830	8,877
	32,130	17,296

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Investment management	5,868	5,440
	5,868	5,440

6 Charitable activities

	2023	2022
	£	£
Staff costs	721,060	646,177
Examiners' costs	82,105	65,682
E-marking and upgrades	11,760	11,760
Records of experience	97,428	70,784
OSCE equipment	168,192	121,919
Centre expenses	4,645	32,848
Reviews, marking, feedback and training	12,226	6,573
Quality assurance expenses	2,367	2,494
Purchase of badges, buckles and belts	754	9,096
	1,100,537	967,333
Share of support costs (see note 7)	460,642	378,419
Share of governance costs (see note 7)	104,287	87,222
	1,665,466	1,432,974

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	152,388	44,559	196,947	137,556	42,720	180,276
Depreciation	42,337	-	42,337	48,217	-	48,217
Staff recruitment and training	42,732	-	42,732	19,263	-	19,263
Property costs	49,086	-	49,086	45,570	-	45,570
Marketing	11,870	-	11,870	9,584	-	9,584
General admin costs	162,229	-	162,229	118,229	-	118,229
Audit fees	-	5,400	5,400	-	5,400	5,400
Accountancy	-	4,535	4,535	-	4,535	4,535
Legal and professional	-	37,784	37,784	-	27,061	27,061
Trustee costs	-	12,009	12,009	-	7,506	7,506
	460,642	104,287	564,929	378,419	87,222	465,641
Analysed between Charitable activities	460,642	104,287	564,929	378,419	87,222	465,641

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023 £	2022 £
Audit of the charity's annual accounts	5,400	5,400
Non-audit services		
All other non-audit services	-	5,839

9 Trustees

Trustees' Remuneration
During the year no Trustees received remuneration for their services as Trustees, however, Rebecca Cox received £437 and Julie Byrom received £892 for their services as examiners.

Trustees' expenses
During the year no Trustees received remuneration for their services as Trustees. During the year 10 trustees were reimbursed for travelling expenses totalling £2,810.

During the year 10 trustees were reimbursed for travelling expenses totalling £2,810.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Admin & support staff	12	10
Management	14	12
Total	26	22

Employment costs	2023 £	2022 £
Wages and salaries	769,425	691,427
Social security costs	76,939	66,461
Other pension costs	71,643	68,565
	918,007	826,453

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team. The total employee benefits of the key management personnel of the charity were £214,124 (2022: £257,694).

10 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

11 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	(17,940)	27,307
Gain/(loss) on sale of investments	4,586	915
	(13,354)	28,222

12 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 Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Software £	Patents & licences £	Website costs £	Total £
Cost				
At 1 March 2022	58,806	1,298	4,320	64,424
Additions - separately acquired	9,039	-	-	9,039
At 28 February 2023	67,845	1,298	4,320	73,463
Amortisation and impairment				
At 1 March 2022	21,066	784	3,195	25,045
Amortisation charged for the year	11,272	325	1,080	12,677
At 28 February 2023	32,338	1,109	4,275	37,722
Carrying amount				
At 28 February 2023	35,507	189	45	35,741
At 28 February 2022	37,740	513	1,125	39,378

14 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2022	29,232	123,398	152,630
Additions	-	32,374	32,374
At 28 February 2023	29,232	155,772	185,004
Depreciation and impairment			
At 1 March 2022	19,875	99,262	119,137
Depreciation charged in the year	2,662	26,998	29,660
At 28 February 2023	22,537	126,260	148,797
Carrying amount			
At 28 February 2023	6,695	29,512	36,207
At 28 February 2022	9,355	24,135	33,490

15 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 March 2022	562,863	13,111	575,974
Additions	125,526	-	125,526
Valuation changes	(17,940)	(10,918)	(28,858)
Disposals	(84,521)	-	(84,521)
At 28 February 2023	585,928	2,193	588,121
Carrying amount			
At 28 February 2023	585,928	2,193	588,121
At 28 February 2022	562,863	13,111	575,974

The historical cost of the investments held at 28 February 2023 was £529,388 (2022 £505,460).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

16 Stocks

	2023	2022
	£	£
Stock	16,672	18,778

17 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	278,033	174,199
Other debtors	3,936	21,723
Prepayments and accrued income	240,049	157,622
	522,018	353,544

18 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		20,125	12,568
Deferred income	20	1,994,625	1,942,585
Trade creditors		207,800	159,928
Other creditors		3,802	4,850
Accruals and deferred income		11,243	15,971
		2,237,595	2,135,902

19 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Deferred income	20	128,075	107,225

20 Deferred income

	2023	2022
	£	£
Arising from fees in advance	2,122,700	2,049,810

Deferred income is included in the financial statements as follows:

20 Deferred income (Continued)

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	1,994,625	1,942,585
Non-current liabilities	128,075	107,225
	2,122,700	2,049,810
Movements in the year:		
Deferred income at 1 March 2022	2,049,810	1,473,600
Released from previous periods	(2,218,545)	(1,385,580)
Resources deferred in the year	2,291,435	1,961,790
Deferred income at 28 February 2023	2,122,700	2,049,810

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 March 2021	Revaluations, gains and losses	Balance at 1 March 2022	Revaluations, gains and losses	Balance at 28 February 2023
	£	£	£	£	£
Investment revaluation reserve	148,846	(91,443)	57,403	(863)	56,540
	148,846	(91,443)	57,403	(863)	56,540

The Investment Revaluation Fund represents the overall increase in the Investment portfolio since funds were originally invested.

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	25,024	25,024
Between two and five years	30,837	57,528
	55,861	82,552

The operating leases represents the lease of property and rental of equipment to third parties. The leases are negotiated over terms of various years and rentals are agreed in the terms.

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

24 Cash generated from operations	2023	2022
	£	£
Surplus/(deficit) for the year	590,265	(74,501)
Adjustments for:		
Investment income recognised in statement of financial activities	(32,130)	(17,296)
Gain on disposal of investments	(4,586)	(915)
Fair value gains and losses on investments	17,940	(27,307)
Depreciation and impairment of tangible fixed assets	42,337	48,217
Movements in working capital:		
Decrease/(increase) in stocks	2,106	(979)
(Increase)/decrease in debtors	(168,474)	67,403
Increase in creditors	49,653	6,104
Increase in deferred income	72,890	576,210
Cash generated from operations	570,001	576,936

25 Analysis of changes in net funds

The charity had no debt during the year.

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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales - Charity number 1112331

Accounts



ANNUAL REPORT 2021/22

National Examining Board for Dental Nurses.

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Chair's Welcome

It gives me great pleasure to welcome you to the annual report of the National Examining Board for Dental Nurses (NEBDN).

Our report includes information about our organisation, including our major achievements during the year ended 28 February 2022, as well as our priorities for the next year.

In October, we outlined our strategic aims for the next three years which remain focused on the growth of our business and upholding the objects of the charity, namely the education and training of Dental Nurses to assist in dentistry, enabling a level of skill, safety and operational excellence.

The strategic aims were:

- **To become an Ofqual regulated awarding organisation and be recognised as an End Point Assessment Organisation (EPAO).**
- **To develop and deliver a Dental Nurse apprenticeship, which is dependent on Ofqual recognition.**
- **To review our existing qualifications, to ensure they are fit for purpose and are aligned with the changing dental landscape.**
- **Enhancing our quality and related processes, which will ensure our qualifications are developed and delivered to the highest standards.**

In order to achieve our strategic goals, we will be investing in the business over the next few years. Expansion of our Quality Assurance and Operational teams is of crucial importance, which will support the development and delivery of our Dental Nurse apprenticeship. In addition, from a quality perspective, we have strengthened our Qualification Development Process, and re-structured our Qualification Committees, which provides us with flexibility, as well as the opportunity for continuous improvement. Our other major achievements relate to the enhancements we have made to our online examination delivery model. The introduction of online invigilation software, together with our existing software which supports identification of malpractice, provides us with assurance that we can deliver secure and valid examinations to all of our Learners, wherever they are located.

Our Board of Trustees have worked well together, and our new and existing Trustees enjoyed meeting each other for the first time face-to-face at our Strategy Day and Annual General Meeting (AGM) in October. Although we enjoy the flexibility of meeting remotely, we are very much looking forward to having more opportunities to meet each other face-to-face during the coming year. During the course of the year, we have said goodbye and thank you to two members of the Board - namely Debra Worthington and Phil Bunnell.

As Chair of The Board of Trustees, I am extremely proud of what NEBDN has achieved, and I would like to take this opportunity to thank everyone at head office, our Associates, Committee members, Volunteers, Advisors and my fellow Trustees for their excellent support and dedication to NEBDN during the course of the year.

Sarah J Young

Sarah Young
Chair of the Board of Trustees

CEO Introduction

Three years ago, when I joined NEBDN, we summarised our key strategic goals and focused on,

- **Understanding the needs of the Dental Nurse profession**
- **Ensuring we provide qualifications that support Dental Nurses to deliver excellent care**
- **Further improve engagement with our stakeholders**
- **And invest in our technology and services**

This year has provided an opportunity to reflect on those goals and review our strategic plans for the next three years which will remain focused on quality, qualifications and engagement to ensure we continue to qualify and support the development of Dental Nurses for the benefit of the public and the dental profession.

The working environment, for everyone, continues to be impacted by Covid-19 and we have looked to remain flexible and resilient as I'm sure many other organisations have. Our assessments have remained online to ensure we can continue to support Dental Nurse qualification and career development, and we have enhanced the delivery of the assessments with investment and introduction of invigilation software.

Our technology continues to advance with the introduction of a new Customer Relationship Management (CRM) system, which centralises functions across the business including Governance, Quality Assurance and Operations, in addition to providing Centres with an online Learner registration process.

We have improved our financial management software and moved the majority of our internal administration to cloud-based systems. All of which supports to futureproof the business and help us work towards reducing our paper-based processes.

Our qualification development and review has been strengthened by the introduction of the Subject Matter Expert group, who support in the review, adjustment and commissioning of questions or curricula. The restructure of our Qualification Committees also enabled us to target skills and knowledge towards ratification and the Curriculum Steering Committees, to ensure a robust cycle of qualification review and development, which has benefited our work on an NEBDN apprenticeship.

We have worked hard over the past few years on establishing foundations for our future. Improving our quality and processes is an ongoing commitment. We continue to work towards Ofqual recognition and all that may benefit NEBDN Dental Nurse qualifications as a result of that.

Our fantastic team continues to grow as we introduce skills and experience into the business to support our goals and I must take this opportunity to say thank you to all the NEBDN team who have consistently shown resilience and optimism when they have had to adapt to circumstances and embrace change.

On behalf of the team, we also send out a huge thank you for the continued hard work and support from our Associate Examiners, Committee members and Board of Trustees, all of whom demonstrate unending passion and commitment. We could not achieve our goals without your support, and we look forward to another exciting year.

k. kerslake

Kate Kerslake
Chief Executive Officer (CEO)



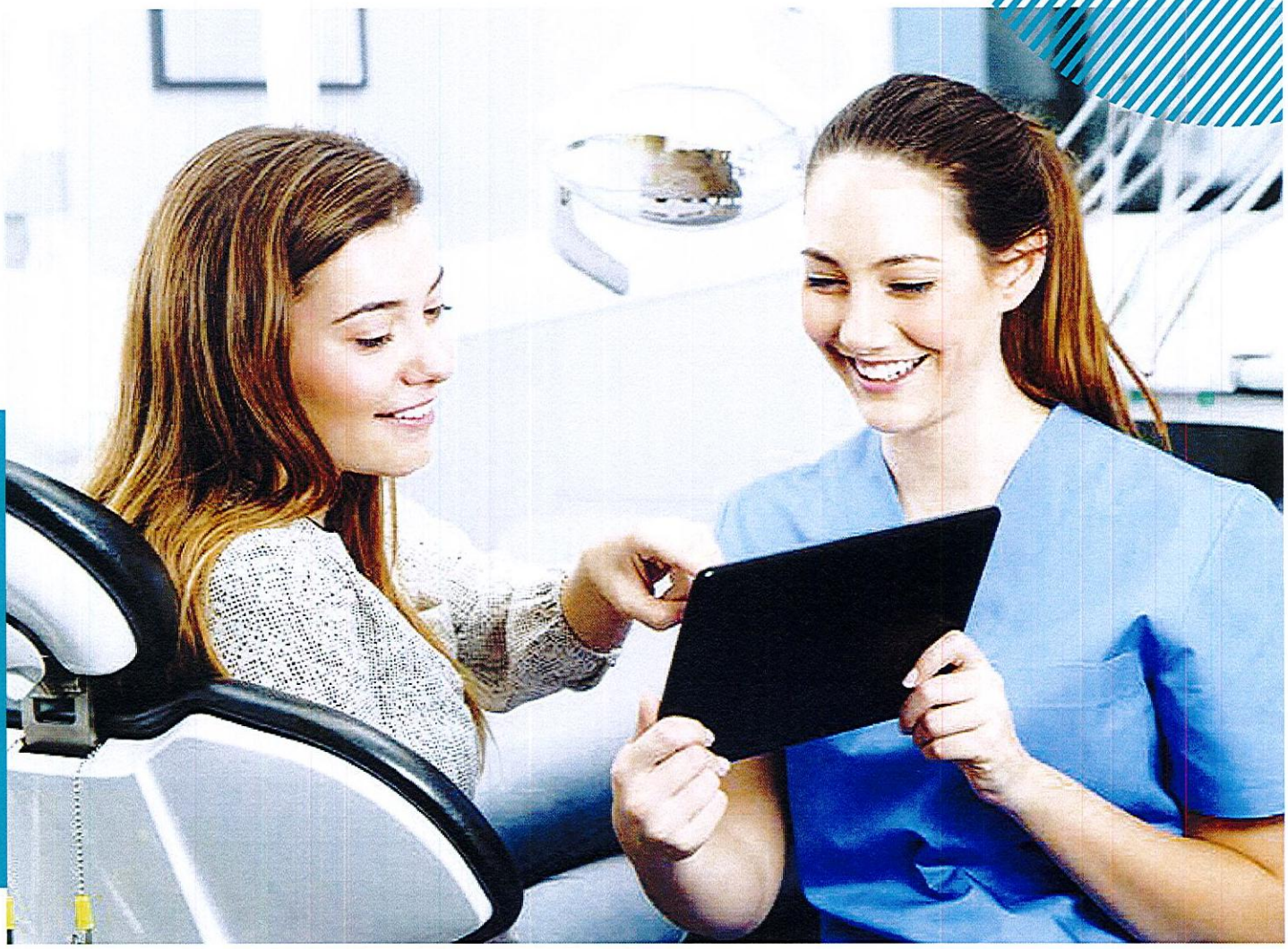
Mission and Impact

We revised our Mission, Vision, and Values at our Strategy Day in October 2021, reviewing what we want to achieve for the benefit of the dental nursing profession, and what values we wanted to embed in the culture of our organisation. The updated Mission, Vision, and Values are shown below, and we are confident that they will support us and our beneficiaries moving into the future.

We achieve our mission by providing high quality qualifications for Dental Nurses. We ensure that those who gain NEBDN qualifications are equipped with the relevant skills, knowledge and understanding to provide excellent care for their patients and professional support for other members of the dental team.

We are supported by a network of Associate Examiners and Subject Matter Experts who are specialist practitioners in dental care. They help us to ensure that the design of our assessments is focused on the needs of patients and organisations providing dental care services.

Highlights from 2021/22



The Strategy Day in October 2021 provided the opportunity to reflect on progress over the past three years, review the current landscape and requirements for Dental Nurses, and to ensure that the direction of travel for the next three years builds on our achievements.

The review facilitated an update to our Mission, Vision and Values which was enhanced with expectations around behaviours to demonstrate our commitment to these core elements across the organisation.

Overall, the key areas for development for NEBDN include a focus on being regulated by Ofqual and becoming an EPAO. Additionally, the development of an NEBDN Dental Nurse apprenticeship and the review and regulation of our existing suite of qualifications were also considered priorities. These projects will run concurrently with business as usual operationally, financially and maintaining our high standards of quality assurance.

National Diploma in Dental Nursing

NEBDN's National Diploma in Dental Nursing is recognised by the General Dental Council (GDC) as meeting their Standards for Education, and appropriately preparing Learners for practice. This means that those who achieve NEBDN's National Diploma can apply to join the GDC register as a healthcare professional. We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills and competency to be registered as safe beginners. By upholding these standards, we contribute to maintaining and enhancing patient safety and care. NEBDN's National Diploma is a qualification nationally recognised by employers and industry experts alike, and we continued in 2021/22 to successfully deliver all of our assessments online.

Exam Numbers 2021/22

April written
811

June OCSE
800

November written
1086

January OSCE
870

"We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills and competency to be registered as safe beginners."

Post-registration qualifications

NEBDN has worked with Expert Practitioners, Dental Nurses, Dentists, other members of the dental team and industry experts to set standards and requirements for post-registration training and qualifications and is proud to offer seven qualifications to enhance Dental Nurse careers.

Exam Numbers 2021/22

March
313

September
281



NEBDN activities, achievements and performance in 2021/22

NEBDN Annual Report 2021-2022

Examination Delivery

During 2021/22 we continued to deliver our examinations, while doing everything in our power to mitigate any difficulties our Learners were experiencing due to the effects of the pandemic. This included waiving all fees for examination deferrals for the entire year and extending deadlines for Records of Experience (RoE) and Records of Competence (RoC) where appropriate. We were pleased that despite the challenges globally and in the dental sector, we were able to examine 4,161 Learners, all through online examinations.

Following a full year of delivering online examinations in 2020/21, our focus for 2021/22 was a significant period of development for our assessments, striving to improve, streamline and provide additional benefit for our Learners and Centres.

In collaboration with our examination delivery partners, we were pleased to successfully integrate online invigilation software for all our examinations, initially as a live pilot in September 2021 for our post-registration examinations, and then in full capacity from our November 2021 National Diploma written examinations. This invigilation software enhances our already highly effective and accurate cheat analysis software, ensuring Learners are behaving professionally when undertaking examinations remotely. These two systems in tandem give us heightened assurance that we can deliver secure and valid examinations to our Learners in any location, and ensure that our online examinations are fair, not offering an advantage or disadvantage to one Learner over another through malpractice or cheating.

Following feedback from our Centres, NEBDN is also pleased to now offer a comprehensive Learner Performance Report for each of our examinations, which identifies how the Learner has performed against each aspect of the curriculum. This was previously something that was only available for our Objective Structured Clinical Examination (OSCE) assessments and was chargeable, but we are pleased to offer this for all examinations and to all Learners for free as standard. This provides benefit to our Learners as it highlights specific areas of strengths and weakness for them to reflect on and target for ongoing personal development.

We now offer a comprehensive Learner Performance Report for each of our examinations

We have continued to develop our question banks to enable us to make effective use of our electronic blueprinting functionality via our examination software. This ensures our question papers are accurately mapped to the relevant curriculum and GDC learning outcomes, providing confidence that all Learners are assessed fairly and to the same level.

In November 2021, the Senior Management Team (SMT) and Trustees made the decision that NEBDN would continue with online examinations, following continued success with their delivery, and ongoing enhancements as described above. We will review again in late 2023.

Qualifications

With our ambitions to become an EPAO, eligible to deliver End Point Assessments for Apprenticeship Standards, we were pleased to commence the development of an NEBDN version of the Level 3 Dental Nursing apprenticeship. This Apprenticeship Standard is made up of:

- **Level 3 Dental Nursing Diploma qualification**
- **Level 2 English and Maths**
- **20% off the job training**
- **End Point Assessment – integrated into the qualification**

Our development focussed on the integrated qualification and End Point Assessment which sits within the Standard. NEBDN will not offer English and Maths qualifications but will provide guidance to Centres on what is required. This has given us the opportunity to review the most up to date Dental Nurse training and practice requirements, along with enhancing our operational services to allow us to offer high quality on-demand End Point Assessments for this standard. This is a significant development for NEBDN, which includes several elements including – stakeholder engagement, writing the curriculum, mapping the assessment methods against the learning outcomes, developing the assessment tasks and writing questions banks, creating the on-programme portfolio, and finally gaining approval from Ofqual and the GDC. We aim to finish the development of the integrated qualification in Autumn 2022, with a view to offering the apprenticeship in 2023. Becoming an EPAO and offering the Dental Nursing apprenticeship is an incredibly important strategic aim for NEBDN, as it will provide a new choice of pathway for trainee Dental Nurses who wish to qualify through NEBDN, and a new benefit as the apprenticeship will be funded for the Learner.

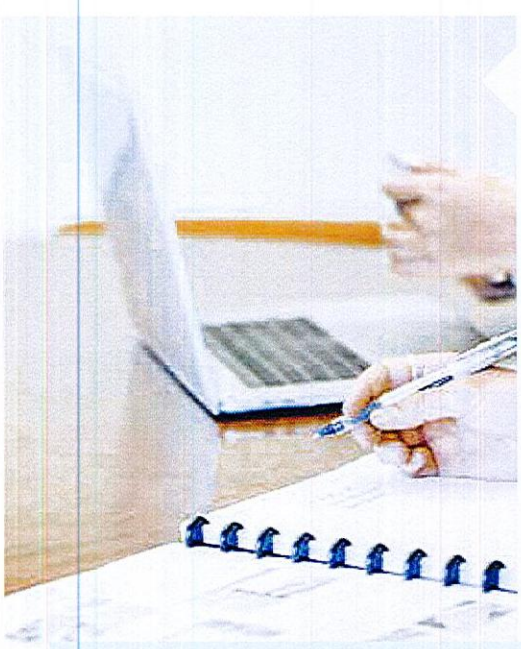


We have enhanced our operational services to allow us to offer high quality on-demand End Point Assessments

Information Management

NEBDN made significant developments in 2021/22 in the area of Information Management and Technology.

Underpinning all the work was the achievement of CyberEssentials for the third year running, assuring our stakeholders that our systems and data are upheld by high levels of security.



FINANCE SYSTEMS

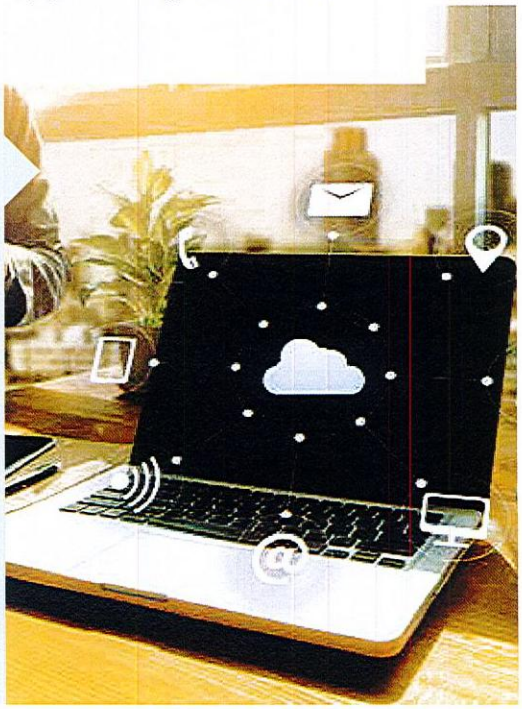
"Better reporting & improved communication"

On 1 March 2021, we launched our new accounting system. This has enabled better financial reporting, improved communication with other systems, and streamlining of processes such as the production of monthly accounts. It also supports our environmental aim to reduce paper-based processes, as all paperwork can be saved within the system, with no printing or paper filing necessary. We also took the step to move our payroll function in house rather than outsourcing it. This has not only saved costs and time, but also allows us to have better control over the timely processing of Associate Examiner pay.

INTERNAL SYSTEMS

"All our internal information to a completely cloud-based system"

Working in a hybrid model has given us the opportunity to review our systems and support our Staff to work as flexibly as possible, while keeping our information safe and secure. In 2021 we moved all our internal information to a completely cloud-based system. This allowed our information to be shared securely and effectively between teams, regardless of where and when they were working. It allows us to share documents securely with our Trustees and Committee members, enables feedback and encourages collaboration, and supports better document management.



Information Management

(cont...)



Our Centres feel the benefits of our new CRM system in several ways.

Finally, over 2021, we rolled out the implementation of our new Customer Relationship Management (CRM) System called TheHub. After releasing the internal modules of Governance, Qualification Development and Centre Management early in the year, we implemented the Registration and Certification module on 2 July, followed by granting Centres direct access to make their own Learner registrations on 18 October. Our Centres have felt the benefits of our new CRM system in several ways. It enables us to conduct all our quality assurance activity - such as audits, sampling, new accreditation requests and investigations – through the system. This means that all the information is held securely, in one place, and can be linked by actions within the system. Centres are able to register their Learners directly into the system, which eliminates the need for any additional paperwork and reduces the scope for error. Centres can also make applications for requests such as deferrals, withdrawals, reasonable adjustments and appeals, directly through the system, improving efficiency, creating an audit trail and helping NEBDN and its Centres strive to become paperless.

Regulation



In 2021/22 we continued to work towards our strategic goal to achieve Ofqual recognition. NEBDN recognises it is essential that we have developed qualifications, policies and processes that are fully compliant with the Ofqual General Conditions of Recognition. To this end, we have been working with a specialist third party and using our regulatory expertise with the Board of Trustees supporting us. In addition, we have been delivering a series of Staff training to prepare our team for working under Ofqual recognition, which has also included sessions from external legal experts. We made our application in Spring 2022, with an aim of becoming a recognised EPAO by Autumn 2022.

We also continued to strengthen our close working relationship with the GDC, holding regular meetings throughout the year to discuss the progress and development of our online examination delivery. We provided stakeholder feedback on several consultations, including the Scope of Practice and Learning Outcomes for gateway qualifications for trainee Dental Nurses (such as the NEBDN National Diploma in Dental Nursing). Our Head of Operations and Head of Quality and Standards also collaborated with the other awarding organisations who offer gateway qualifications, on a review of the content of the GDC Annual Monitoring Form. Finally, to assist the GDC in their goal to reach trainee nurses, we shared their newsletter with several thousand on-programme Learners.

People

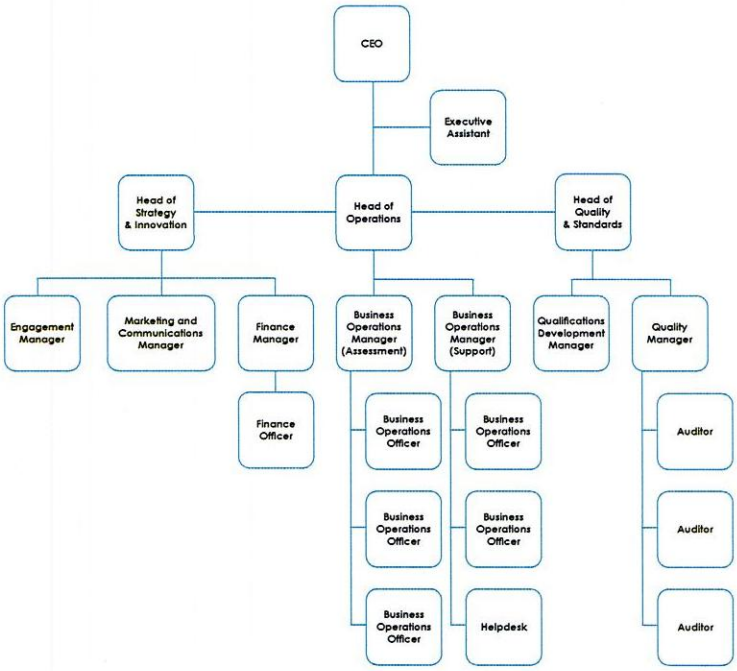


Our team grew in more ways than one in 2021 with the arrival of two NEBDN babies! We were delighted to welcome Callie-Rae and Brielle to the NEBDN family in September and January respectively.

With the increasing move to online customer-facing systems such as TheHub CRM system, online portfolio system, and online exam platform, we created a new role of Business Operations Officer (Helpdesk) who is responsible for helping our customers navigate through the NEBDN online landscape, and we filled the post in October.

In August 2021 we began a hybrid model of working, with a part-time return to the office for the first time since we waved goodbye to each other in March 2020. Following a robust risk assessment, we made some physical changes to the office, including separating desks to allow social distancing, a one-way system through the office and kitchen, clear partitions between desks, masks, hand sanitisers, and regular thorough cleaning regimes. From this work we designed a plan where no more than six people would be in the office at any time, on distanced desks. This worked well until the working from home instructions from Government in December 2021, when we returned to our successful home-based model. We re-opened the office in late February 2022 and continue to work to a hybrid model, which allows NEBDN to fulfil all its functions, whilst maintaining a healthy work-life balance for Staff.

Staff Structure

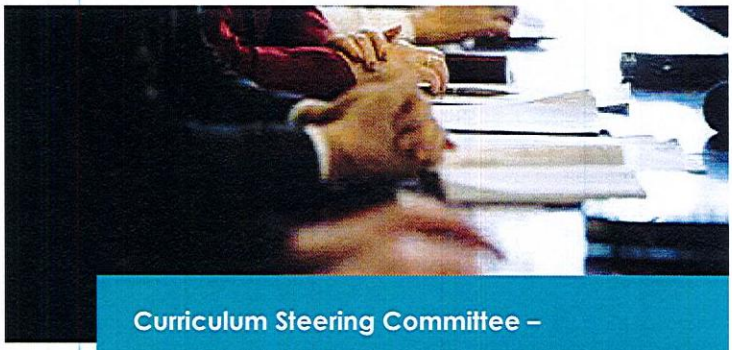


Engagement

Our focus for engagement in 2021/22 was around communication with our Centres and the finalisation of the restructure of our Associates.

We held six online forums during the year for our Centres, which were augmented by our Centre newsletters. Topics included an introduction to the Dental Nursing Apprenticeship Standard and registration demonstrations for the roll out of TheHub.

Recognising that the management of conflicts of interest (actual and perceived) is a fundamental condition of Ofqual recognition, we evaluated conflict of interests across the organisation and identified a potential conflict of interest within our qualification committees. We took the decision to address this by dissolving the existing qualification committee structure and implementing a new structure to support our assessment cycle.
We successfully completed the restructure of our Committees, taking them from having a Committee per qualification to two Committees with very specific remits. These are:



Curriculum Steering Committee –

The Curriculum Steering Committee guides the development of qualifications along with support from the Qualification Development Manager. The role of Committee members includes recommending adjustments and developments to qualifications and supporting the progressive solutions for the expansion of qualification content. In addition, they review examination feedback, set future examination parameters, and produce reports for use by stakeholders to drive improvements in assessments and operations. The Curriculum Steering Committee met three times during the 2021/22 period.

Ratification Committee

The Committee helps to guide NEBDN in critical review and determination of assessment results. Ratification Committee members participate in the examination results ratification process and contribute to the ratification agenda reports to help drive improvements in assessments and operations. The Ratification Committee met five times over the course of the year and will continue to meet following every examination diet.

As part of the Qualification Committee restructure, we also developed a new Associate role – that of Subject Matter Expert (SME) and we now have a strong bank of SMEs with wide ranging knowledge and skills. SMEs guide the development and review of qualifications and assessment tasks. Their duties include review, adjustment and commissioning of new assessment questions and scenarios and to assist with the development of new qualifications, examination software and implementation of new qualification procedures.



Our ambitions for 2022/23

People

NEBDN will embark on a year of growth and development in 2022/23. We have great ambitions and goals to achieve as we emerge from the post-pandemic environment, and we will require an expansion of the team to get us there.

The new positions we will advertise and aim to recruit for in 2022/23 are

Qualification Development Manager – an additional role to the existing department, to focus on the redevelopment of our post-registration qualifications and scope out future developments for this portfolio.

Internal Quality Manager – to join our Quality Assurance team, this role will support us in our reporting requirements to existing and future Regulators and will also undertake internal audits on our systems and processes to ensure we are working to the standards we have set ourselves and seek out efficiencies and improvements.

Project Manager – We will aim to recruit an experienced Project Manager on a Fixed Term Contract to lead our strategic goal to become an EPAO. The Project Manager will work closely with the SMT, key personnel and stakeholders to shape the project, keep it on track, and report to the Board of Trustees on progress.

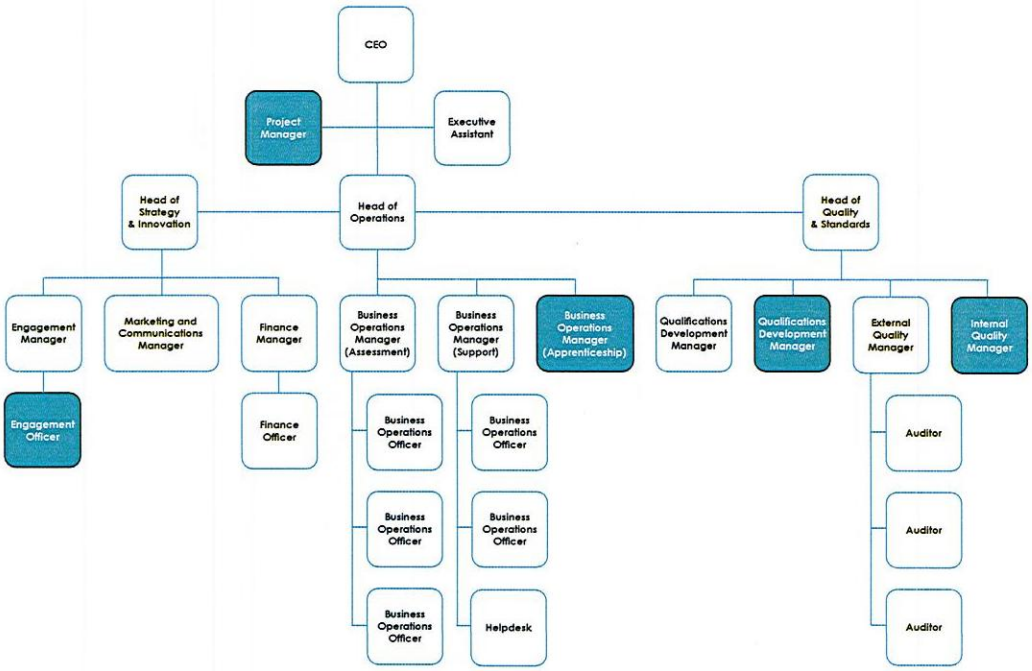
Operations Manager (Apprenticeship Services) - In order to deliver the Dental Nursing Apprenticeship Standard, we will require an apprenticeship function within our Operations team to oversee the journey from registration to Gateway to End Point Assessment and finally certification through the Education and Skills Funding Agency and the Institute for Apprenticeships and Technical Education. This role will oversee this journey and help to shape the internal processes we design to support the Apprentice and Apprenticeship Provider.

Engagement Officer – to enhance our Engagement team and the services it provides, we will be recruiting an Engagement Officer who will guide existing and potential Centres through the accreditation process for both our current qualifications, and also those who are looking to deliver the Dental Nursing apprenticeship either for the first time or wish to use NEBDN as their EPAO.

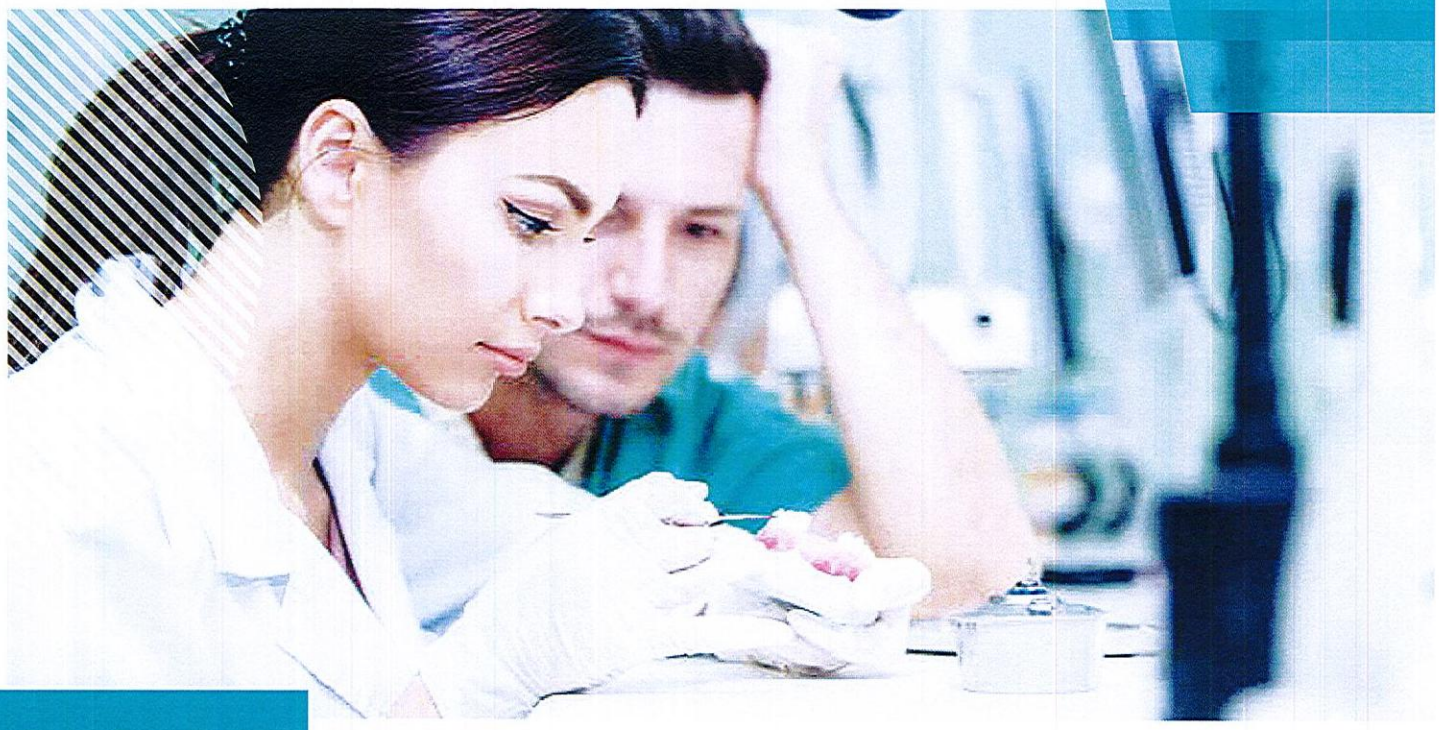
As we grow the organisation, we will continue to focus on high quality Staff training and development through our Staff workshops and through individual personal development plans. As we continue a hybrid model of working, we will also seek opportunities to have face-to-face team building days to reunite the team physically after working remotely for so long.

Staff Structure

Existing Position | New Position



Qualifications



With the creation of a second Qualification Development Manager post, we plan to focus on the review of all our post-registration qualifications in order to ensure they are aligned to what is currently required in practice. As a registered charity, our mission is to provide qualifications to enhance lifelong career development for Dental Nurses. We will be working with a range of stakeholders, including relevant membership organisations, Centres, and SMEs to bring all our curricula up to date, which will commence in Summer 2022.

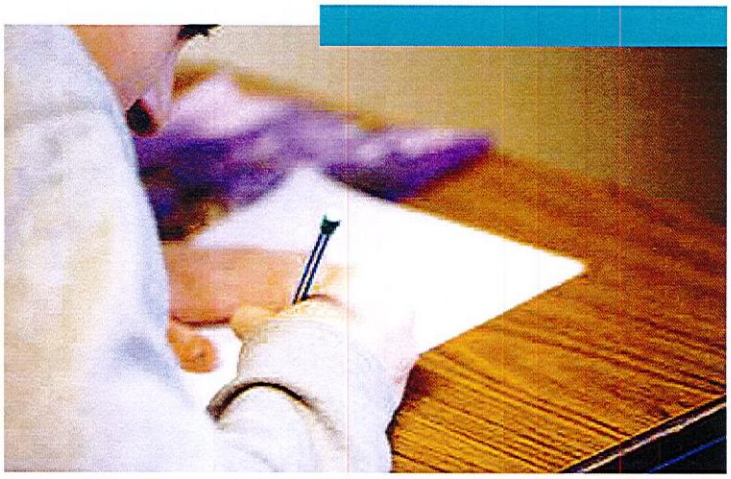
We will also continue to develop our qualification which will be integrated into the Dental Nursing Apprenticeship Standard, which we aim to have finished in Autumn 2022. This qualification will then go on to seek approval by the GDC and Ofqual before being an integral part of our apprenticeship offer as an EPAO.

Examination delivery

Due to NEBDN working closely with our Centres during the pandemic to support our Learners through very challenging circumstances, we are pleased to report that despite unprecedented volumes of deferrals, we have retained the vast majority of our Learners who are now on track to take their examinations during 2022/23. In addition to this, we are beginning to see initial registrations on our qualifications return to pre-pandemic levels, meaning that we are preparing for the highest numbers of Learners to go through our online examinations since their inception in 2020.

As part of the ongoing work with Centres and Learners, there will be a focus in 2022/23 on professionalism in both Dental Nurse examinations and in their careers. We will be working with the GDC to provide Learner information, advice and guidance on best practice and conduct when representing the profession. Our invigilation software provides additional assurance that nurses achieving an NEBDN qualification are conducting themselves professionally. The Engagement Manager and CEO are due to attend a GDC workshop in March on professionalism, with a view to embedding the principles into NEBDN's communication with stakeholders.

We will be working alongside our online portfolio providers to improve functionality and reporting for Centres. Our aim is to open the platform to allow Centres to upload their own learning materials and



use it as a Learning Management System (LMS). This will benefit both our Centres and Learners as it will allow a secure environment to upload assignments, resources and teaching materials, and facilitate distance/online learning, allowing flexible learning around working in practice.

Finally, we will be rolling out a first for NEBDN which will be providing e-certificates for our successful Learners, alongside paper versions enabling Learners to request a digital version of their certificate from their Centre as soon as they receive their results, which is made available through TheHub. This not only means they have immediate evidence of achievement for the GDC, their employer, a Higher Education Institution, etc, but also that if they lose their paper version, they still have their digital copy as a back-up.

Regulation



Our key aim for the 2022/23 year is to secure Ofqual recognition.

Our key aim for the 2022/23 year is to secure Ofqual recognition, with our application due to be made in Spring 2022. We will then continue our journey to become an EPAO, which we hope to achieve in late 2023, however there will be significant engagement with regulatory stakeholders to reach that point.

Following Ofqual recognition as an Awarding Organisation, we will need to apply to have our scope of recognition widened in order to offer apprenticeship End Point Assessments and following this will need to have our new Diploma for the Dental Nursing Standard approved by Ofqual. This qualification will also be required to be approved and regulated by the GDC to be gateway to registration.

Finally, we will begin our application to the Education and Skills Funding Agency to be placed on the Register of EPAOs.

Alongside the work to become an EPAO, we will also be working towards our achieving Ofqual recognition for our newly reviewed post-registration qualifications, which will provide benefit to Dental Nurses in several ways, including the potential opportunity to draw down public funding in order to undertake these qualifications to further their careers.

Engagement

We are greatly looking forward to the engagement opportunities in 2022/23 as the world of dental nursing continues to open its doors and we return to face-to-face events and networking.

In March 2022, NEBDN will be hosting its first conference since 2020, when we will host our Centres in Milton Keynes at our conference 'The Business of Dental Nursing', where we are looking forward to talking about our plans for the future, and hearing from our keynote speakers on updates in the dental nursing and education arena.



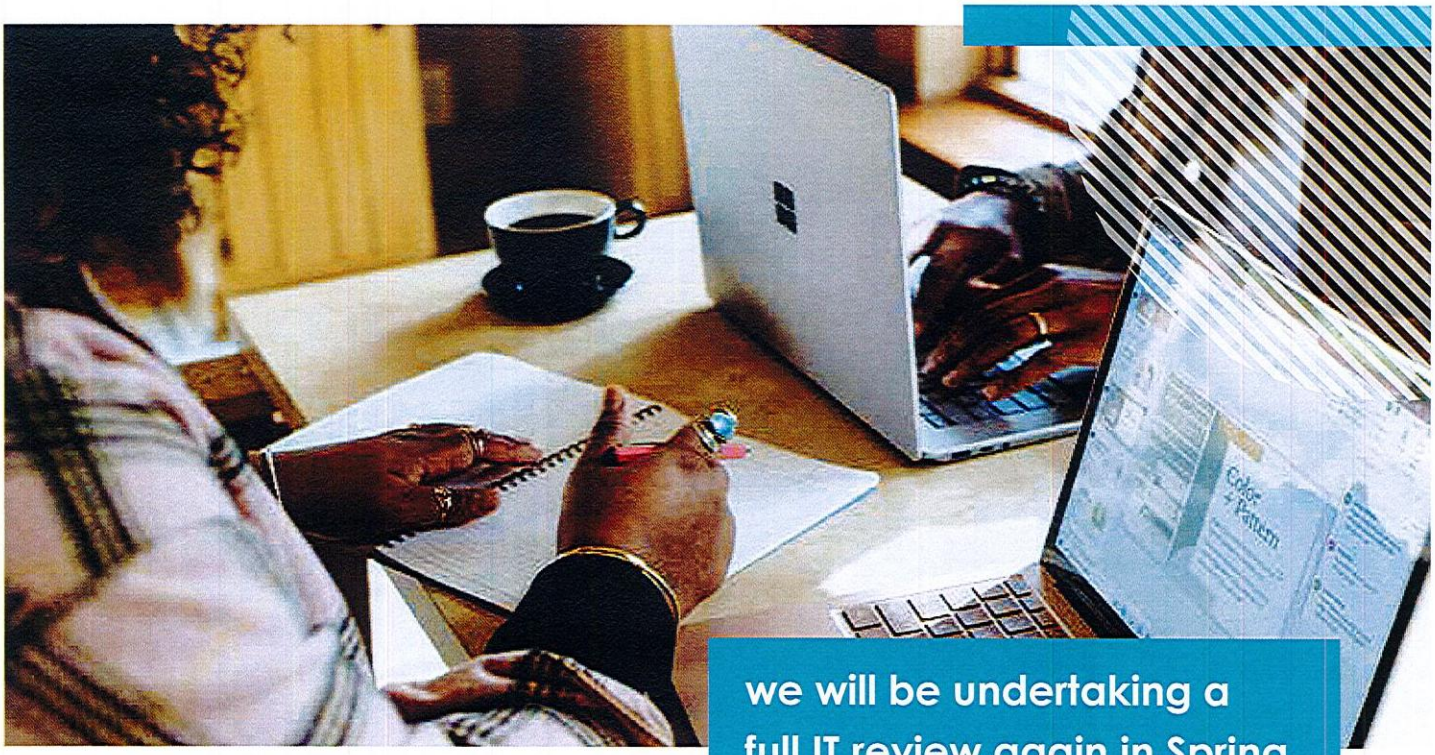
In May 2022, we will be attending the Dentistry Show for the first time since 2019, at Birmingham NEC where we have a stand in the Dental Nurse forum. We are looking forward to engaging with as many stakeholders as possible, including trainee and qualified Dental Nurses, existing and potential Centres, members of the GDC, our Associates and Committee members and of course all members of the dental team. The Dentistry Show attracts around 10,000 delegates and we are keen to meet as many as possible!

NEBDN will continue to work closely with stakeholder organisations such as the British Association for Dental Nurses, the Society for British Dental Nurses, the GDC and the College of General Dentistry to promote dental nursing as a career and seek to provide them with future development opportunities.

Finally, we aim in 2022/23 to have a recruitment drive for new SMEs and Associate Examiners. Bringing new SMEs into the team will support our ambition to review all our post-registration qualifications to prepare them for Ofqual recognition and will help to ensure our curricula and assessment tasks match the skills and knowledge that is required of the modern dental nurse in practice.

As the Learner numbers for our National Diploma continue to grow, we will be recruiting additional Associate Examiners to support as vital roles of online markers and facilitators, giving the opportunity for passionate dental care professionals to work with us to bring trainee nurses through the final step of their qualification.

Information Management

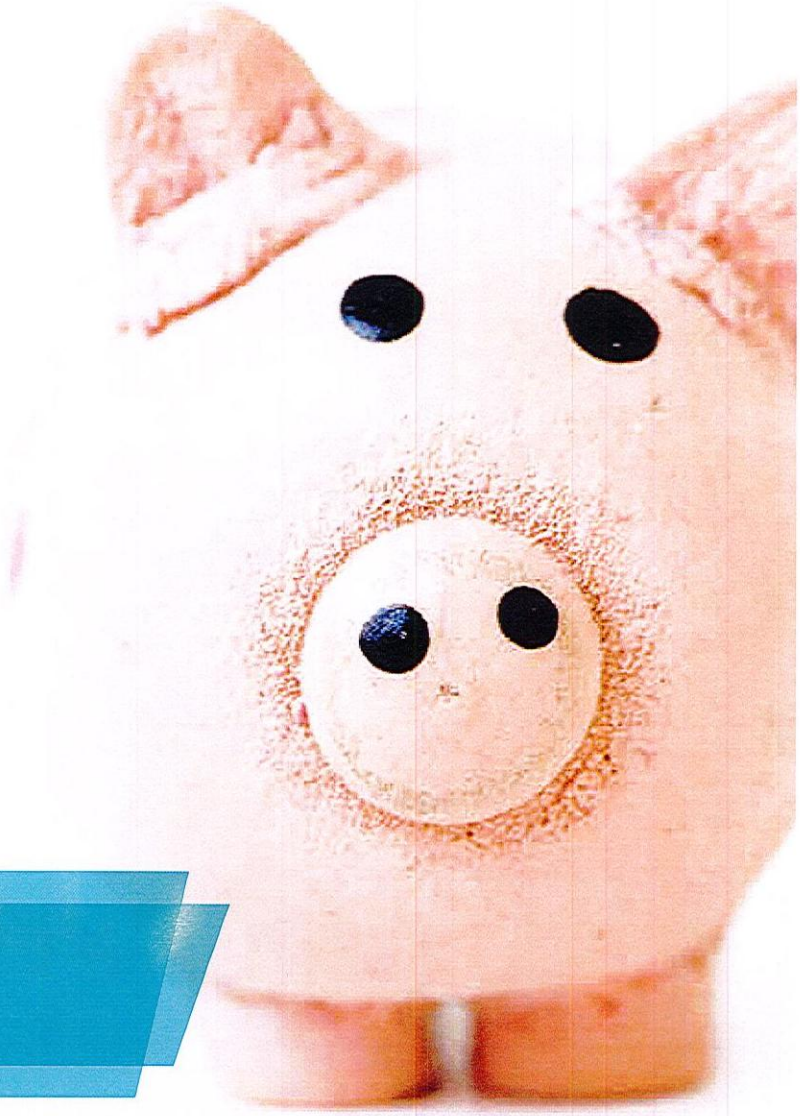


we will be undertaking a full IT review again in Spring 2022.

Following the Information Technology (IT) review in 2019, we will be undertaking a full IT review again in Spring 2022. We are keen to learn lessons from the working styles we adopted during the pandemic and give Staff all the tools they require in order to work as flexibly as possible. This includes moving to an entirely laptop-based hardware model, moving away from desktop hardware, allowing Staff to effectively work from anywhere. We will also be retiring all our old redundant software systems, including our old CRM, accounting and file storage software, converting them to read-only and moving them off our servers. With our successful move over to using a cloud-based system, this means that we can achieve the monumental aim of removing our physical servers from the organisation, saving us money and energy, and increasing our security. NEBDN is very excited about this development, it represents a move towards our online working model, and striving to be a paperless organisation.

We will be aiming to achieve our CyberEssentials accreditation for the fourth year running. The changes listed above mean that our assessment will be different from previous years however we are confident that these changes will support our application and that we will be successful.

We are also planning to further develop our CRM system, TheHub, to make processes more efficient, and to link them with our other systems including our finance, exam, and portfolio systems. We will also be looking to add a module to the system which will support our EPAO activity in the future.



Financial Review

Finance and business review from 2021/22

NEBDN generates the majority of its income from fees paid by Learners undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

During 2021/22 the effects of Covid-19 on the dental industry continued to affect our Learners and their ability to complete their courses within the usual time frame, typically 12 – 18 months. Dental Nurses were being redeployed to help with the huge vaccination rollout, and many dental practices were offering emergency-only treatment. This resulted in fewer opportunities to undertake required procedures for the RoE(National Diploma) and RoC(post-registration). The impact was that a significant number of Learners who began their course in 2020/21 had to defer their examination to a later date, to allow time to properly fulfil the requirements of the on-programme learning, meaning that in the year 2021/22 we had an average 45% deferral rate, far exceeding the usual 23%. In order to support our Learners, for a second year running we waived deferral fees, which usually generate an income of around £50,000.

The result of this huge wave of deferrals was that our examination income was significantly affected, with a total of £1,318,395 (2020: £1,422,489). We are confident, however, that the majority of Learners who have deferred will have the opportunity to undertake their examinations in the future as more varied dental procedures continue to become available. Our registration income remained strong, with new Learners coming on board at a rate similar to pre-pandemic levels, which will mean a positive examination income in future years and has also ensured that our cash flow has remained strong, and our balance sheet and reserves continue to be healthy.

As documented in this report, we continued to deliver and refine our online examinations in 2021/22, which helped us control expenditure, as the majority of delivery costs are relative to the number of Learners sitting, so we were able to reduce costs where Learner number decreased. For a second year running, the exhibitions and events we were due to attend were cancelled, and we continued to conduct the majority of our work from home, which also helped us to control overheads.

Despite cost savings, the reduction in examination income resulted in a deficit for 2021/22 of £74,501 (2021 Surplus £22,103).

NEBDN will maintain reserves in order to:

- Create financial stability for NEBDN with the ability to survive short term fluctuations in revenue or to meet unforeseen or exceptional costs
- Enable NEBDN to invest in strategic projects that contribute to its long-term goal
- Designate funds to cover research and development of new products or services
- Ensure NEBDN retains enough working capital in order to continue the smooth delivery of services
- Protect any deferred income paid up-front by Centres for future dated examinations
- Mitigate against any specific risks as identified in the risk register which have a risk rating of high or very high and have a specific detrimental financial impact.

NEBDN's calculated reserves for 2021/22 as per our policy £953,882. At the end of the year, total reserves were £1,144,031, of which free reserves (general unrestricted reserves less fixed assets) amounted to £1,013,760.

Governance

NEBDN is a registered charity and registered company. Our purpose, activities, powers and obligations are set out in our Articles of Association.

The work of the Board

We have 14 Trustees on the Board who provide a mixture of clinical, educational, financial and legal expertise. There have been six full Board meetings during the year. As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge and expertise on the projects NEBDN has undertaken during the year. This year NEBDN continued with online Board and committee meetings, with a face- to-face AGM in October 2021 and continued to offer guidance and thorough decision making in order to continue to achieve NEBDN's strategic aims and fulfil its mission.

Our policy for the recruitment, selection, development, appraisal and term of Trustees, gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources practice and guidance issued by the Charities Commission. Trustees are appointed for a three-year term, which can be renewed for an additional term of three years, with the consent of the Board. All Trustees receive a comprehensive induction and annual appraisal and development plan. Our Board consists of clinical (Dentists, Dental Nurses or other dental professionals) and lay Trustees. NEBDN re-appointed Chair, Sarah Young, for a further year in October 2021. Sarah is a lay Chair, and has been on the Board since October 2015, serving as Chair of the Governance Committee, and Vice-Chair of the Board before her appointment.

Each Trustee is a member of one of the Board's Committees or supports on a specific project. In addition, Trustees take lead responsibility for particular topics – for example the Information Governance, Regulation, Health and Safety, Human Resources, Insurance and Investments.

Under our current roles, Trustees can serve for a maximum of six years, and exceptionally seven years.

During the year, the Trustees were:

Sarah Young (Chair) – Lay

Debra Worthington – Clinical (Resigned March 2021)

Faizal Essat – Lay

Gill Jones – Clinical

James Ashworth-Holland – Clinical

Jane Kilgannon – Lay

Julia Frew – Lay

Julie Byrom – Clinical

Kathryn Duffy – Lay

Louise Belfield – Clinical

Rebecca Cox – Clinical

Paul Griffith – Lay

Phil Bunnell – Lay (End of Term October 2021)

Stephen Clark – Lay

Stephen D'Souza - Clinical

Ulpee Darbar – Clinical

The work of the Board Committees

Education and Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's pre- and post-registration learning programmes and qualifications, to ensure that they meet the needs of Dental Nurses, other dental professionals and their employers and Centres. Our newly formed Curriculum Steering Committee and Ratification Committee report to ESC.

Finance and Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner.

Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function, helps to ensure that the charitable aims and objectives of the organisation are met, and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- Facilitating the effectiveness of the Board as the Trustee body (including recruiting, developing and appraising Trustees);
- Facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of staff and volunteers;
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities; and
- Overseeing the development, implementation and review of policies and procedures.

Statement of Trustees Responsibilities

The Charity Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the audited statements for the period ended 28 February 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities "Statement of Recommended Practice" – applicable to charities preparing their accounts in accordance with the Financial Reporting standard, applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business

The Board has responsibility for the company's activities and exercises its powers through the CEO. The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

Bankers:	The Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB
Solicitors:	Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL.
Auditors:	Helen Furlong on behalf of Xeinadin Audit Limited, 2 Hilliards Court, Chester Business Park, Chester CH4 9PX.
Investment Advisers:	Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY.

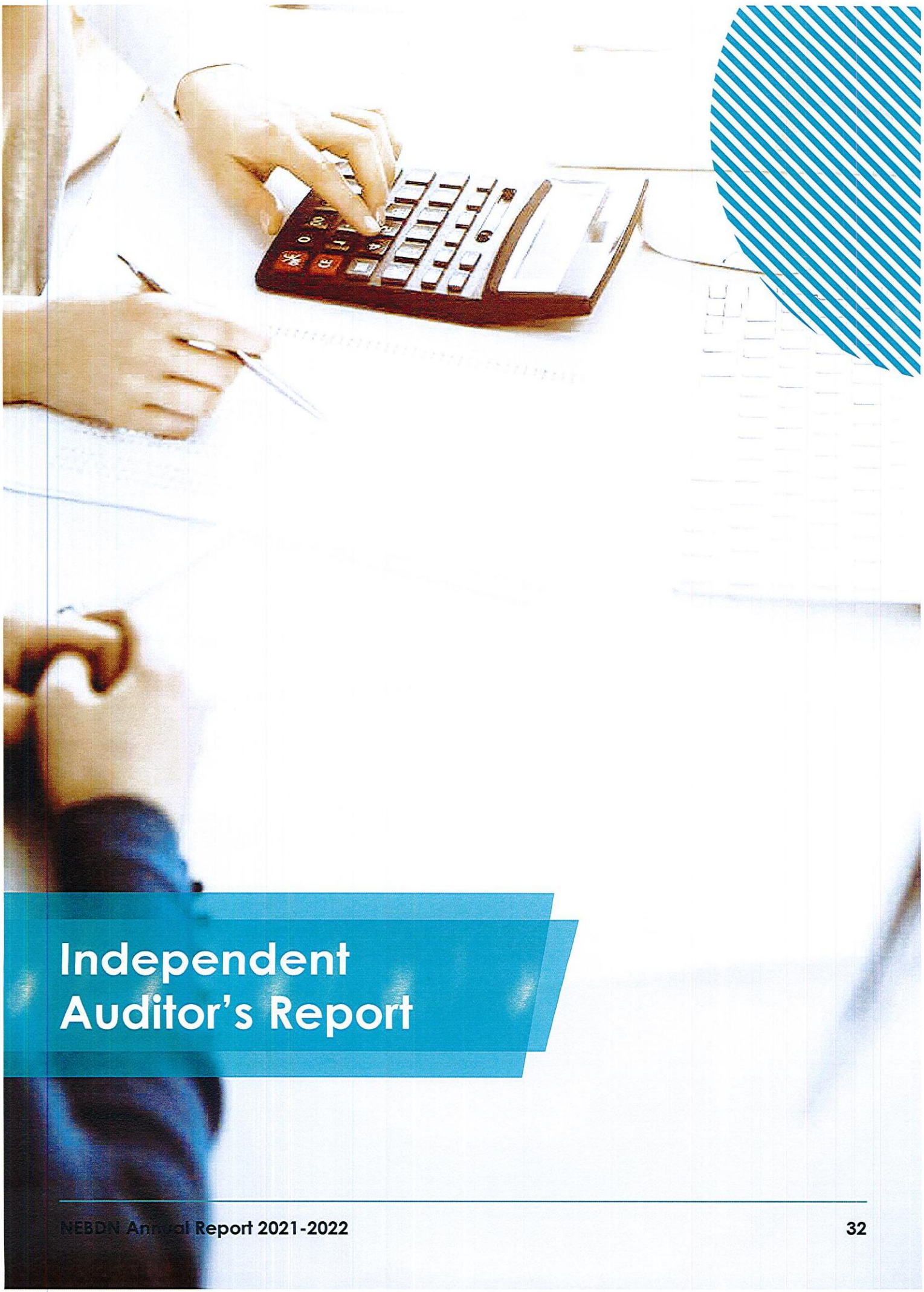
Disclosure of information to auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees on **21 October 2022.**

Sarah J Young

Sarah Young
Chair of the Board of Trustees



Independent Auditor's Report

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees, who are also the directors of National Examining Board For Dental Nurses for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

21.10.22

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Charitable activities	3	1,318,395	1,422,489	-	1,422,489
Investments	4	17,296	26,617	-	26,617
Total income		1,335,691	1,449,106	-	1,449,106
Expenditure on:					
Raising funds	5	5,440	3,705	-	3,705
Charitable activities	6	1,432,974	1,430,477	80	1,430,557
Total expenditure		1,438,414	1,434,182	80	1,434,262
Net gains/(losses) on investments	11	28,222	7,179	-	7,179
Net movement in funds		(74,501)	22,103	(80)	22,023
Fund balances at 1 March 2021		1,218,532	1,196,429	80	1,196,509
Fund balances at 28 February 2022		1,144,031	1,218,532	-	1,218,532

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Intangible assets	**12**		39,378		29,990
Tangible assets	**13**		33,490		50,441
Investments	**14**		575,974		550,792
			648,842		631,223
Current assets					
Stocks	**15**	18,778		17,799	
Debtors	**16**	353,544		420,946	
Cash at bank and in hand		2,365,994		1,809,377	
		2,738,316		2,248,122	
Creditors: amounts falling due within one year	**17**	(2,135,902)		(1,572,793)	
Net current assets			602,414		675,329
Total assets less current liabilities			1,251,256		1,306,552
Creditors: amounts falling due after more than one year	**18**		(107,225)		(88,020)
Net assets			1,144,031		1,218,532
Income funds					
Unrestricted funds					
Designated funds	**20**	57,403		150,346	
General unrestricted funds		1,086,628		1,068,186	
			1,144,031		1,218,532
			1,144,031		1,218,532

The financial statements were approved by the Trustees on 21 October 2022

Sarah J Young

.....

Ms S Young (Chair)
Trustee

Company registration number 05580200

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	23		576,936		17,338
Investing activities					
Purchase of intangible assets		(27,486)		(31,320)	
Purchase of tangible fixed assets		(13,169)		(7,703)	
Purchase of investments		(95,506)		(49,173)	
Proceeds from disposal of investments		98,546		41,858	
Investment income received		17,296		26,617	
Net cash used in investing activities			(20,319)		(19,721)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			556,617		(2,383)
Cash and cash equivalents at beginning of year			1,809,377		1,811,760
Cash and cash equivalents at end of year			2,365,994		1,809,377

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

Charity information

National Examining Board For Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

The charity's financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. The Covid- 19 pandemic was unexpected and it is recognised that it will have an impact on the future income and expenditure of the charity and led to a reassessment of the charity's budget and business plan. No significant concerns have been noted and it is considered appropriate to continue to prepare the financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

Income from charitable activities consists of fee income relating to examinations set. Fee income received in advance is deferred and recognised over the estimated time taken to complete the relevant qualification.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

The costs of preparing examinations are written off as they are incurred, irrespective of examination dates.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT has been charged to the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, external audit, any legal advice for the Trustees, and all costs of complying with constitutional and statutory requirements, such as the cost of Board and Committee meetings, and of preparing statutory accounts and satisfying public accountability.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	
Patents & licences	30% on cost
Website costs	30% on cost

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies **(Continued)**

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on cost
Computers	33.33% on cost

Assets costing less than £500 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.9 Fixed asset investments

Investments held as assets are stated at market value at the balance sheet date. Unrealised gains and losses are included on the Statement of Financial Activities each year.

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.12 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.

1.13 Financial instruments

The charity has cash at bank, other debtors and other creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies **(Continued)**

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2022	2021
	£	£
Course fees	1,318,395	1,422,489

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from listed investments	8,419	13,484
Interest receivable	8,877	13,133
	17,296	26,617

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Investment management	5,440	3,705
	5,440	3,705

6 Charitable activities

	2022 £	2021 £
Staff costs	646,177	584,968
Examiners' costs	65,682	73,029
Committee costs	-	2,039
E-marking and upgrades	11,760	26,026
Qualifications committee expenses	-	351
Records of experience	70,784	82,225
Research and development	-	179
OSCE equipment	121,919	95,310
Centre expenses	32,848	110,858
Helpers at centres	-	530
Reviews, marking, feedback and training	6,573	39,181
Quality assurance expenses	2,494	3,922
Purchase of badges, buckles and belts	9,096	-
	967,333	1,018,618
Share of support costs (see note 7)	378,419	356,919
Share of governance costs (see note 7)	87,222	55,020
	1,432,974	1,430,557
Analysis by fund		
Unrestricted funds	1,432,974	1,430,477
Restricted funds	-	80

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	137,556	42,720	180,276	128,506	42,725	171,231
Depreciation	48,217	-	48,217	30,655	-	30,655
Staff recruitment and training	19,263	-	19,263	26,847	-	26,847
Property costs	45,570	-	45,570	48,721	-	48,721
Marketing	9,584	-	9,584	5,551	-	5,551
General admin costs	118,229	-	118,229	116,639	-	116,639
Audit fees	-	5,400	5,400	-	5,400	5,400
Accountancy	-	4,535	4,535	-	5,839	5,839
Legal and professional	-	27,061	27,061	-	-	-
Trustee costs	-	7,506	7,506	-	1,056	1,056
	378,419	87,222	465,641	356,919	55,020	411,939
Analysed between Charitable activities	378,419	87,222	465,641	356,919	55,020	411,939

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022	2021
	£	£
Audit of the charity's annual accounts	5,400	5,400
Non-audit services		
All other non-audit services	5,839	5,839

9 Trustees

During the year no Trustees received remuneration for their services as Trustees, however, Julie Byrom and Rebecca Cox received £1,075 and £192 respectively for their services as an examiner.

During the year 8 trustees were reimbursed for travelling expenses totalling £1,512.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Admin & support staff	10	17
Management	12	3
Total	22	20

Employment costs	2022 £	2021 £
Wages and salaries	691,427	633,948
Social security costs	66,461	59,962
Other pension costs	68,565	62,289
	826,453	756,199

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team. The total employee benefits of the key management personnel of the charity were £257,694 (2021: £129,761).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,001 - £70,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Revaluation of investments	27,307	6,239
Gain/(loss) on sale of investments	915	940
	28,222	7,179

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

12 Intangible fixed assets

	Software	Patents & licences	Website costs	Total
	£	£	£	£
Cost				
At 1 March 2021	31,320	1,298	61,987	94,605
Additions - separately acquired	27,486	-	-	27,486
Disposals	-	-	(57,667)	(57,667)
At 28 February 2022	58,806	1,298	4,320	64,424
Amortisation and impairment				
At 1 March 2021	4,373	460	59,782	64,615
Amortisation charged for the year	16,693	325	1,080	18,098
Disposals	-	-	(57,667)	(57,667)
At 28 February 2022	21,066	785	3,195	25,046
Carrying amount				
At 28 February 2022	37,740	513	1,125	39,378
At 28 February 2021	26,947	838	2,205	29,990

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2021	23,138	165,840	188,978
Additions	6,093	7,076	13,169
Disposals	-	(49,519)	(49,519)
At 28 February 2022	29,231	123,397	152,628
Depreciation and impairment			
At 1 March 2021	17,662	120,875	138,537
Depreciation charged in the year	2,214	27,906	30,120
Eliminated in respect of disposals	-	(49,519)	(49,519)
At 28 February 2022	19,876	99,262	119,138
Carrying amount			
At 28 February 2022	9,355	24,135	33,490
At 28 February 2021	5,476	44,965	50,441

14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 March 2021	524,911	25,881	550,792
Additions	95,506	-	95,506
Valuation changes	27,307	-	27,307
Disposals	(84,861)	(12,770)	(97,631)
At 28 February 2022	562,863	13,111	575,974
Carrying amount			
At 28 February 2022	562,863	13,111	575,974
At 28 February 2021	524,911	25,881	550,792

The investment portfolio consists of Government Stock and Unit Trusts.

15 Stocks

	2022	2021
	£	£
Goods for resale	18,778	17,799

16 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	174,199	212,735
Other debtors	21,723	9,515
Prepayments and accrued income	157,622	198,696
	353,544	420,946

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		12,568	24,350
Deferred income	19	1,942,585	1,385,580
Trade creditors		159,928	127,248
Other creditors		4,850	391
Accruals and deferred income		15,971	35,224
		2,135,902	1,572,793

18 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Deferred income	19	107,225	88,020

19 Deferred income

	2022 £	2021 £
Arising from fees in advance	2,049,810	1,473,600

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	1,942,585	1,385,580
Non-current liabilities	107,225	88,020
	2,049,810	1,473,600
Movements in the year:		
Deferred income at 1 March 2021	1,473,600	1,341,695
Released from previous periods	(1,385,580)	(1,341,695)
Resources deferred in the year	1,961,790	1,473,600
Deferred income at 28 February 2022	2,049,810	1,473,600

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 March 2020	Revaluations, gains and losses	Balance at 1 March 2021	Revaluations, gains and losses	Balance at 28 February 2022
	£	£	£	£	£
Investment revaluation reserve	147,048	3,298	148,846	(91,443)	57,403
	147,048	3,298	148,846	(91,443)	57,403

The Investment Revaluation Fund represents the overall increase in the Investment portfolio since funds were originally invested.

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	25,024	9,559
Between two and five years	57,528	23,457
In over five years	-	571
	82,552	33,587

The operating leases represents the lease of property and rental of equipment to third parties. The leases are negotiated over terms of various years and rentals are agreed in the terms.

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

23 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surpus for the year	(74,501)	22,023
Adjustments for:		
Investment income recognised in statement of financial activities	(17,296)	(26,617)
Gain on disposal of investments	(915)	(940)
Fair value gains and losses on investments	(27,307)	(6,239)
Depreciation and impairment of tangible fixed assets	48,217	30,655
Movements in working capital:		
(Increase)/decrease in stocks	(979)	6,234
Decrease/(increase) in debtors	67,403	(211,374)
Increase in creditors	6,104	71,691
Increase in deferred income	576,210	131,905
Cash generated from operations	576,936	17,338

24 Analysis of changes in net funds

The charity had no debt during the year.

National Examining Board for Dental Nurses.

National Examining Board for Dental Nurses
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NEBDN is a limited company registered in England & Wales No. 05580200. Registered with the Charity Commission in England & Wales No. 1112331. Registered with the Office of the Scottish Charity Regulator (OSCR) No. SC045470

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

England & Wales - Charity number 1112331

Accounts

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ANNUAL REPORT 2020/21



National Examining Board for Dental Nurses.

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Welcome letter from Sarah

A warm welcome to the Annual Report of the National Examining Board for Dental Nurses (NEBDN), which includes key information about our organisation, our achievements during the year ended 28 February 2021, as well as our plans and priorities for the next year.

When we were less than one month into our new operating year, COVID-19 struck the world, lockdown was enforced, and we all were mandated to stay at home and prevent the virus from spreading. Within a few days of lockdown, NEBDN had moved to remote working, and so started one of the most challenging and demanding periods in our history. In a remarkably short period of time, NEBDN was able to transform its face to face and paper-based assessment model, into one of successful online delivery. Throughout this period, our teams showed their flair for innovation, determination and above all, immense resilience, in order to ensure our focus remained on supporting the education and training of dental nurses.

Of course, there have been other achievements during the year, most notably we have continued to work on the improvement of our infrastructure, and real progress has been made with our IT and management of information; we have developed modern and environmentally friendly systems and services, in order to provide high quality support to our Associates, Course Providers and Candidates. And as part of our commitment to the growth of our business, and to providing a high-quality education for dental nurses, we have continued to work towards Ofqual recognition, which remains a strategic priority.

Despite being in a global pandemic, we have also had the pleasure of welcoming new members to the staff team, as well as recruiting some new Trustees to the Board; we have welcomed Debra Worthington, Jane Kilgannon, Julie Byrom, Kathy Duffy, Paul Griffith, Stephen Clark, Stephen D'Souza and Ulpee Darbar. We have also said some goodbyes and would like to especially record our thanks and very best wishes to Marie Parker and Lindsay Mitchell. Both Marie and Lindsay were extremely dedicated to NEBDN, Marie being a former Chair of the Board, and Lindsay as the Chair of the Governance Committee.

As Chair of the Board of Trustees, I am enormously proud of what NEBDN, under Kate's leadership, has achieved. I would like to take this opportunity to thank Kate, the Head Office team, our Associates, Committee members, volunteers and my fellow Trustees for their dedication and support for NEBDN during the year.

Sarah Young
Chair of the Board of Trustees

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OUR MISSION

To deliver a dental workforce to meet the changing oral health needs of the UK population.

We achieve our mission by providing high quality qualifications for dental nurses. We ensure that those who gain NEBDN qualifications are equipped with the relevant skills, knowledge and understanding to provide excellent care for their patients and professional support for other members of the dental team.

We are supported by a network of Associate examiners who are expert practitioners in dental care. They help us to ensure that the design of our assessments is focused on the needs of patients and organisations providing dental care services.

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SUMMARY FROM THE CEO

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No one could have imagined back in March 2020, how an enforced national lockdown in response to the COVID-19 pandemic would change the way that so many organisations would need to operate for the foreseeable future. NEBDN is no exception. With a face-to-face, paper-based, examination delivery model, it was necessary to quickly adapt to new ways of working and introduce systems and processes to support the effective transition to delivering online examinations. Our annual report this year really tells the story of how we managed to make that happen, and how 'business as usual' has never felt so unusual.

In early March 2020, the NEBDN Senior Management Team (SMT) were meeting daily to update our business continuity plans and develop a strategy for our team to work from home, which involved looking at communications and the provision of IT and security. Home working started on 19 March and turned out be a more long-term arrangement than anyone could have anticipated at the time, continuing well into 2021.

At the same time, and in response to requests from our Course Providers and Candidates, we started to look at how we could provide remote assessments that would allow dental nurses to continue to qualify and enhance their careers. We were determined that we would continue to support our dental nurses, at a time when the healthcare profession needed more 'hands on deck' then ever. Alongside this, we have also been proud to press forward with major projects which are laying foundations for future growth, diversification and future-proofing of NEBDN.

I would like to take this opportunity to thank all our staff, Associates and stakeholders, who have given us such wonderful support, encouragement and expertise, and allowed us to develop our new examination provision at an unprecedented pace. Your contributions are invaluable, and we are so grateful for them.

Kate Kerslake
CEO

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Highlights from 2020/21

"In our experience, dental practices understand and value the qualifications NEBDN offer."

Leeds Dental Institute, NHS

COURSE PROVIDERS

130+ accredited Course Providers across the UK and Republic of Ireland, offering a wide range of courses.

CANDIDATES

5,070 candidates sat examinations last year for Diploma and Post-Registration qualifications.

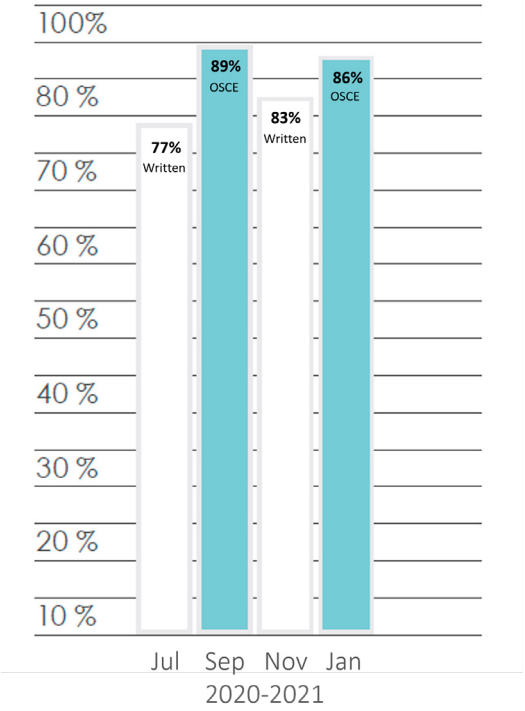
ASSESSMENT

100% online assessment methods and portfolio of evidence.

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National Diploma statistics

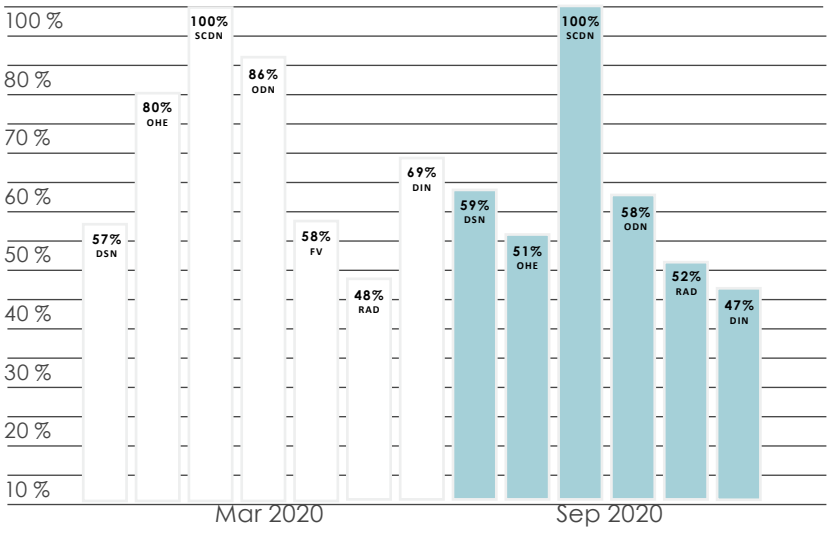
Out of 4,085 candidates, a total of 3,435 passed. (Pass percentages below).



2,171 sat the diploma written exam

1,914 sat the diploma OSCE exam

985 sat a Post-Registration exam



Post-Registration statistics

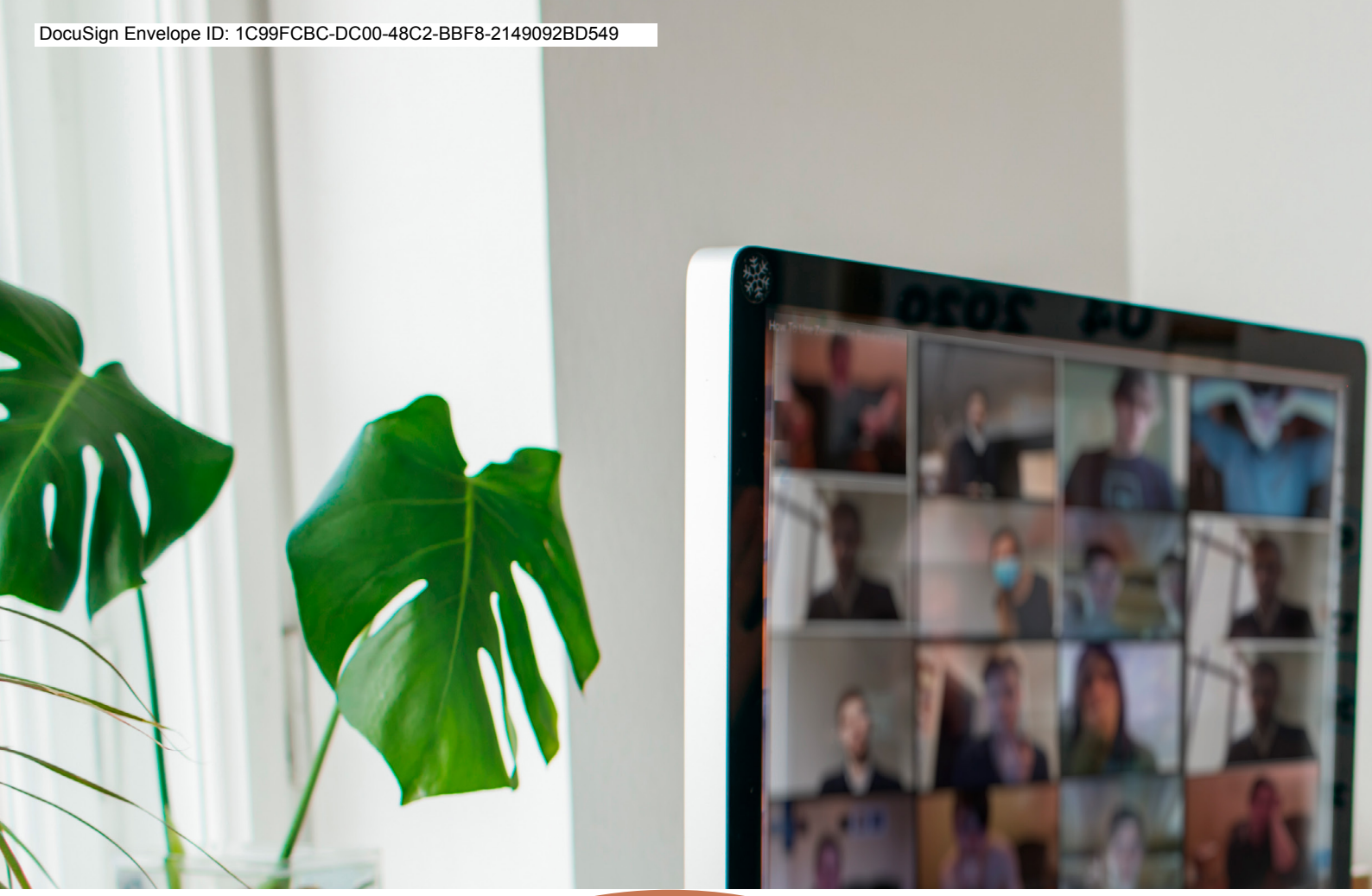
Out of 985 candidates, a total of 755 passed. (Pass percentages on the left).

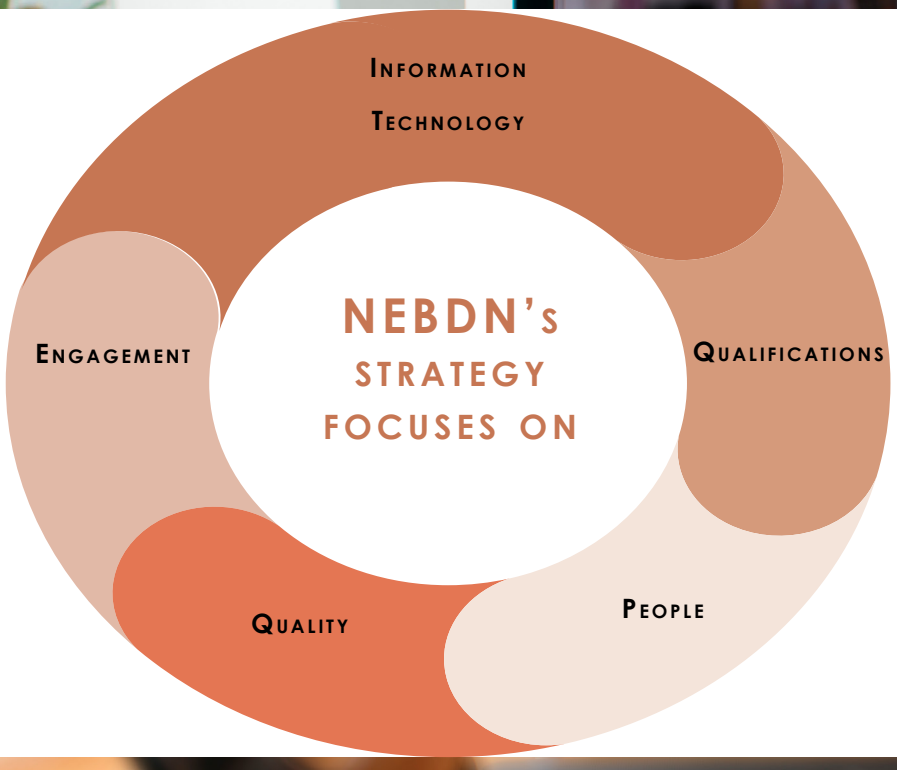
No cohorts for Fluoride Varnish (FV) in September 2020.

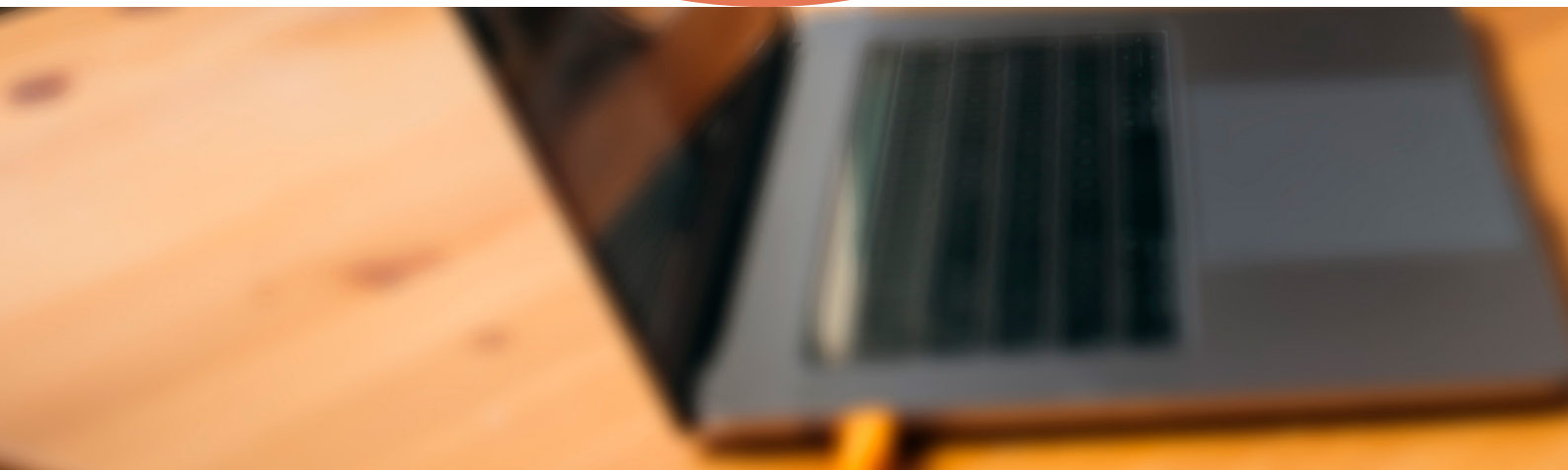
- NEBDN's National Diploma in Dental Nursing is recognised by the General Dental Council (GDC) as meeting their Standards for Education, and appropriately preparing candidates for practice. This means that those who achieve NEBDN's National Diploma can apply to join the GDC register. We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills and competency to be registered as dental nurses. By upholding these standards, we contribute to maintaining and enhancing patient safety and care.

- NEBDN has worked with expert practitioners, dental nurses, dentists, other members of the dental team and industry experts to set standards and requirements for Post-Registration training and qualifications.

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NEBDN activities, achievements and performance in 2020/21



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Qualifications

From the beginning of 2020, NEBDN closely monitored the advice coming from the GDC, the UK government and the NHS, and took the decision to continue to deliver our post-registration examinations face to face on Friday 13 March. Several measures were put in place and guidance was provided to protect Candidates and examiners. 531 candidates sat examinations across seven different qualifications.

Taking government advice and lockdown restrictions into account, we took the decision to cancel our National Diploma face-to-face written examinations which was due to take place on 4 April. Our Operations team then worked tirelessly to come up with an alternative way of effectively delivering our examinations, meaning that our trainee dental nurses could qualify and join a much-needed team of healthcare professionals.

Candidates who were due to sit their examination in April 2020 were asked at the start of May 2020 if they were interested in sitting their examination sooner online, rather than waiting to join the cohorts sitting in November 2020 and January 2021. The response was overwhelmingly positive.

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There were regular discussions with key stakeholders, including the GDC, about how this could be achieved, with a primary focus on maintaining the high standards NEBDN prides itself on as a leading provider of dental nursing qualifications. On 23 July 2020, NEBDN's first online examinations took place, in the form of our National Diploma written examinations, with 823 candidates sitting in the safety of their homes or practices.

In order to prepare for the new online examination process, candidates were given the opportunity to participate in a practice examination session. They could download and log into the new software, review any supporting guidance and complete a range of examination questions prior to their actual examination day. This meant that most technical issues could be identified, raised, and addressed before the online examination was taken. The team at NEBDN were able to consider and quickly implement any necessary improvements to the new processes ahead of time.

5,070

Candidates sat an NEBDN exam this financial year

The response from key stakeholders to the first online written examination was very positive. NEBDN then adopted a similar approach to the Post-Registration qualifications and was able to successfully provide all our Post-Registration examinations in September 2020 and a second National Diploma written examination in November 2020 online, ensuring trainee and registered dental nurses had the opportunity to qualify despite the challenges of the pandemic.

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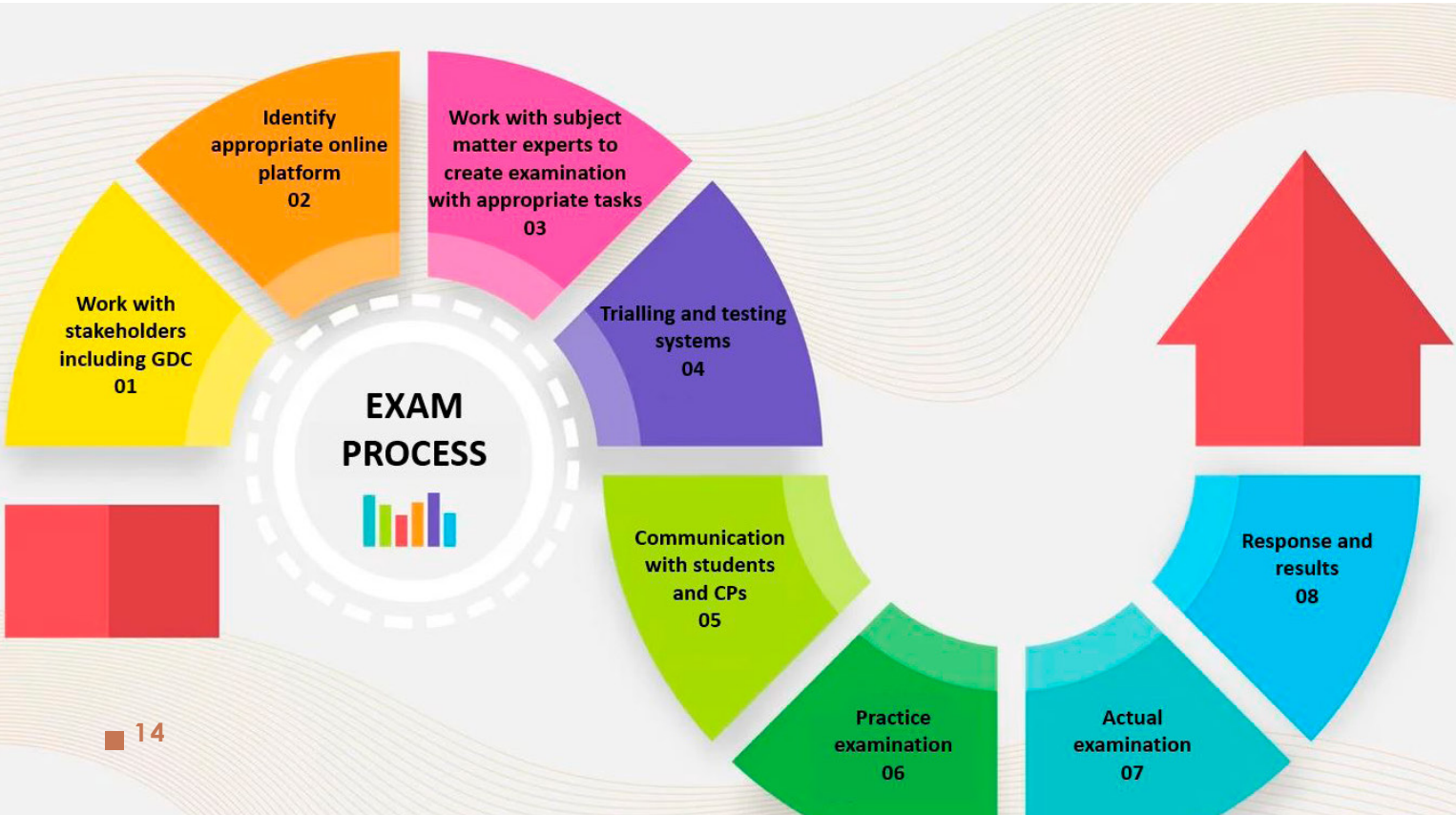
Online OSCEs in September 2020 and January 2021

One of the biggest challenges NEBDN faced was to develop a way of running the Objective Structured Clinical Examinations (OSCEs) online. These assessments require Candidates to demonstrate the practical application of their knowledge in a clinical setting. During the examination the Candidate attends 10 or more 'stations' using scenario-based questions to undertake tasks which are completed in a strict five-minute timeframe. The OSCEs are usually held in several centres across the UK on the same day and require large-scale, face-to-face interaction – something which was not possible in a national lockdown.

We are pleased to report that 89% of Candidates passed the online OSCE examination in September 2020, which is a testament to the hard work of our Course Providers and their students. A second series of online OSCEs took place in January 2021, with 1183 Candidates sitting, facilitated by 134 Associate examiners over 11 days with 1024 nurses qualifying and able to become GDC registrants.

We were delighted that we were able to benefit both patients and the profession by continuing to qualify dental nurses during the pandemic, allowing them to become GDC registrants and contribute to the hard work of our health care industry.

> NEBDN's announcement of online exams was a great tool to ease off the stress and panic of the learners. With the news of online exams, our candidates felt very supported and capable of doing their exams in a secure environment at home or in practice. New learners prefer this style now. Forward Academic Team Ltd.



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Information Management

We continued to work on the development of our Information Management (IT) which is key to our strategic aims. These included:

- Converting all our paper-based qualification portfolios to online
- Developing and implementing a new Customer Relationship Management (CRM) system and
- Developing and implementing a new finance and accounting system

The aim is to provide benefit to our Course Providers and Candidates by producing more efficient, accurate and environmentally friendly systems and services.

01
Online Portfolios

- Allows remote marking, moderation and submission
- Completely paperless
- Witness verification built in
- Can be accessed anywhere

02
New finance systems

- Integrates with other NEBDN systems meaning better accuracy
- Completely paperless
- Better transparency of Course Provider accounts
- Simplified expenses claim system for our Associates

03
CRM system

- Course Provider visibility of all Candidate activity
- One source of data meaning better accuracy
- Completely paperless
- All information transferred and held within the system meaning better security of data

We were delighted to gain accreditation for CyberEssentials for the second year running. In order to achieve the award, we enhanced a number of our security procedures. For example, revising our password rules. With the increase in online hacking and cyber attacks taking place during lockdown - targeting especially charities and educational institutions, we knew it was a very timely and important exercise. Protecting the information of our stakeholders including Candidates and Course Providers is always at the forefront of our planning. We intend to renew our CyberEssentials accreditation annually to maintain the robustness of our IT security systems.

Improvements in our IT systems now mean that trainee dental nurses working towards an NEBDN qualification can complete their qualifications in the safest way possible.



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Quality

Application for Ofqual Recognition

We reported last year that we would be aiming to make a submission to become Ofqual recognised within this financial year. This remains a strategic priority. However, the project was slightly delayed due to our maximum focus being on developing and delivering online examinations within a short period of time. We plan to make our application for Ofqual recognition in Summer 2021. Achievement of Ofqual recognition would secure a range of advantages for NEBDN's Candidates and Course Providers. For example:

- Our qualifications will be able to be considered for public funding, meaning Candidates may notneed to self-fund their studies.
- Additional regulatory recognition increases the confidence of stakeholders in NEBDN's capacity and competence to develop and offer high-quality qualifications
- Certificates for regulated qualifications can carry the Ofqual logo, a recognised quality mark.
- Ofqual regulated qualifications are highly desirable and a widely understood badge of international quality in countries outside of the UK.
- Our qualifications will be listed on the Register of Regulated Qualifications; and
- Ofqual recognition will allow us to become an End Point Assessment Organisation for the Dental Nursing Apprenticeship, allowing our Candidates an alternative route (from the National Diploma) for GDC registration.

Quality Assurance Activity

Our Quality Assurance team adapted quickly to the ever-changing world of remote working, ensuring that our quality standards were maintained by our Course Providers despite being unable to conduct face-to-face audits, as is standard practice. We were also mindful of the amount of additional support our Course Providers would require in order to continue to assist Candidates in completing their studies in such an uncertain time. Physical audits were replaced with quarterly reviews by telephone or online video platform. This also provided an opportunity to share vital updates on the rapidly evolving development of the online examinations and new measures we put in place such as the extending of portfolio deadlines.

NEBDN developed a new system for assessing potential new Course Providers. We were able to attain the correct amount of information and undertake assessments remotely to ensure we were still upholding robust standards for accreditation, while still encouraging the expansion of dental nurse training provision.

People

NEBDN could not have achieved everything it did this year without its fantastic people.

Our people are integral to the success of our organisation, and we seek to recruit, train, and retain the best possible employees. During 2020/21 we successfully recruited for the following roles:

- Business Operations Manager (Assessment)
- Business Operations Officer (Customer Support)
- Finance Officer
- Qualification Development Manager and
- Quality Assurance Auditor

In addition to these roles, we also expanded the SMT to include a Head of Quality and Standards and successfully filled this position in April 2020, to support our ambition to become an Ofqual recognised awarding organisation.

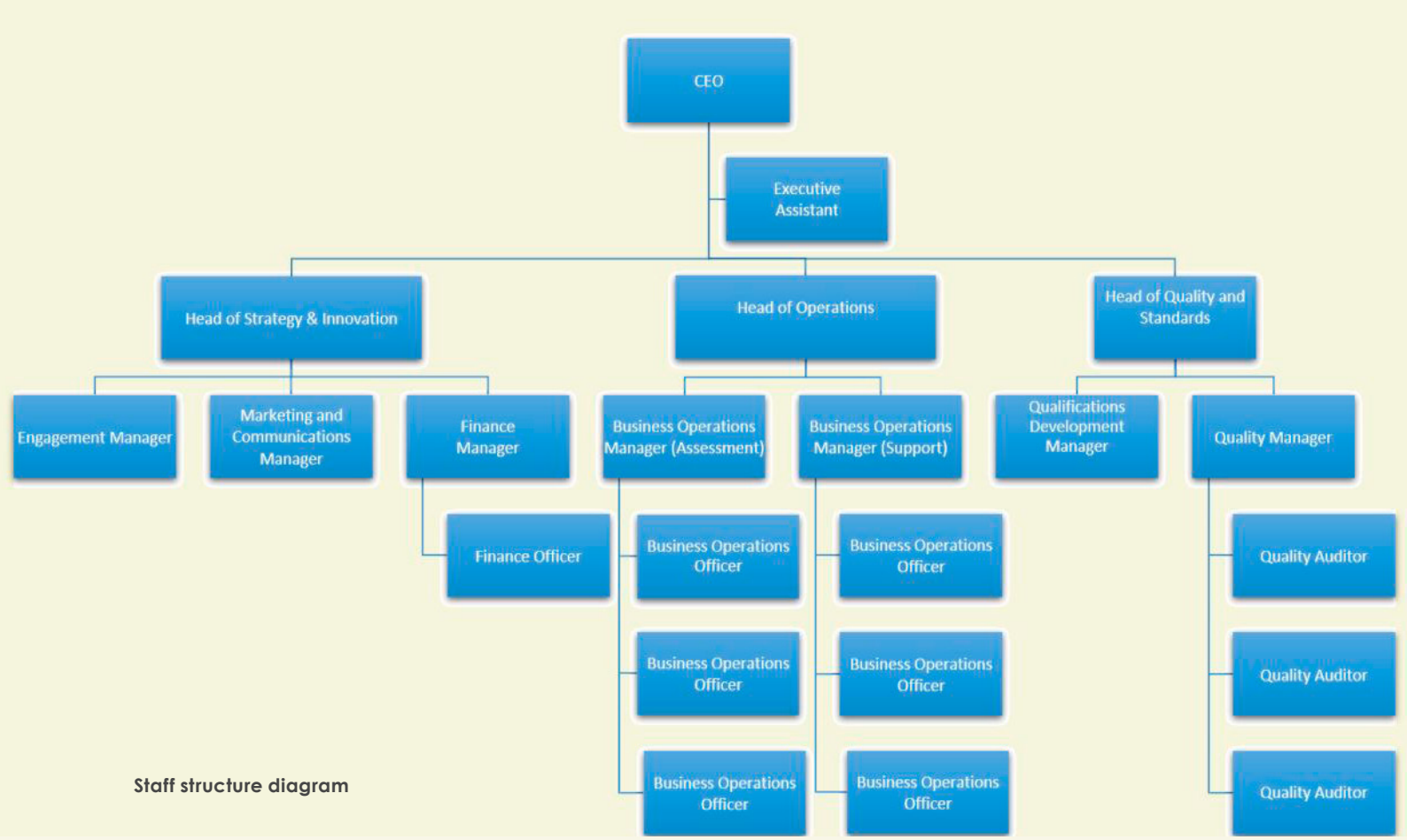
In 2020/21 we welcomed six members of staff, two of which were new roles to the organisation.

In April 2020 Henry Payne joined the SMT as Head of Quality and Standards, a new role within NEBDN. With years of experience working for Ofqual-regulated awarding organisations, Henry leads on our Ofqual submission for recognition and managing the compliance of NEBDN following a successful application. Henry is responsible for the Quality Assurance and Qualification Development team.

Commencing her employment on the same day as Henry, we welcomed Jennifer Simmons as Business Operations Manager (Assessment) in April 2020. Jennifer was thrown head-first into working with Nadine Davies (Head of Operations) to move all our examinations online and deliver valid and reliable assessments in a method never used before by NEBDN. Jennifer also comes with a wealth of experience from the awarding organisation world.

To support our ambitions to offer the Dental Nurse Apprenticeship and review all our current qualifications for our Ofqual submission, the new role of Qualification Development Manager was created and filled in December 2020 by Teresa Wilson. Teresa has developed both qualifications and End Point Assessments for an Ofqual recognised awarding organisation and brings a new area of skills and expertise to NEBDN.

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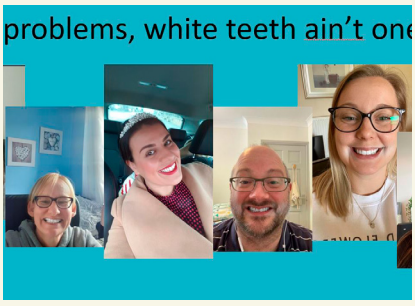
Staff structure diagram



Staff Christmas Party 2020



Employee of the Year 2020

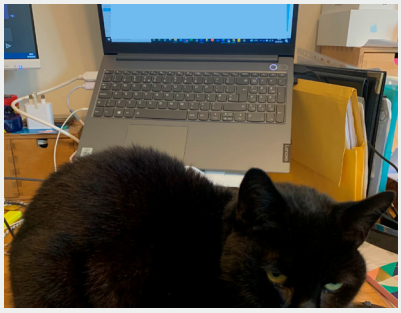


Staff workshop 2020

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A year in the life of working from home



The 'can't come to the phone right now'

Photo credit to Henry Payne, Head of Quality and Standards.



The 'summer holidays at work day'

Photo credit to Elena May, Engagement Manager.



The 'doggy day care at desk day'

Photo credit to Emma Hoyles, Quality Manager.

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TOP NEBDN STATISTICS

1 **CARBON FOOTPRINT REDUCTION**

34 tonnes, which is enough Carbon Dioxide (CO_2) emissions to heat a house for 23 years!

2 **TRAVEL MILES REDUCTION**

31,000 travel miles, which is enough miles to drive round earth's equator five times!

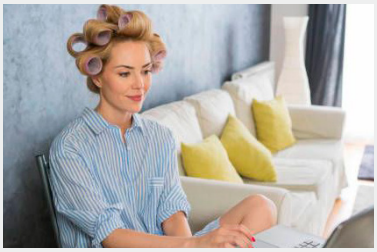
3 **PAPER PRINT REDUCTION**

161,000 papers saved from taking our exams online, which is the same as

planting 16 pine trees!

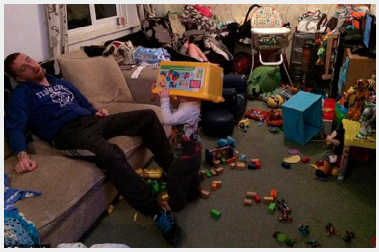
Maintaining staff motivation and well-being has been a top priority for the SMT and Trustees throughout the period working from home. In addition to the training, workshops and appraisal systems, we also put in place regular informal catch-ups to allow staff to have some light-hearted down-time and connect with colleagues.

Working from home presents some domestic challenges. Online meetings punctuated with wifi freezing mid-sentence, the constant chorus of 'you're on mute', toddlers and cats making grand appearances and couriers knocking on the door in the middle of presentations. On the other hand, it is safe to say that no-one misses the daily rush hour commute to the office! As we worked from home for almost the entire financial year, we wanted to celebrate it by collating some of the statistics from our experiences.



Since working from home...

19,000 cups of tea and coffee made = enough water to fill 43 bathtubs.



Since working from home...

2,300 parcels delivered = 12

Amazon delivery vans just for us.



Since working from home...

Over 100 staff quizzes and coffee break catch-ups = a happy team.

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ENGAGEMENT

NEBDN's Spring conference

Before the first national lockdown, NEBDN was delighted to host its Spring Conference in Manchester in March 2020. The Conference was designed for both Course Providers and Candidates, providing Continuing Professional Development (CPD) sessions, sector updates and an overview of future plans for NEBDN. As well as presenting relevant and insightful CPD opportunities for trainee and qualified dental nurses, allowing them to fulfil their CPD requirements for their GDC registration. The conference built upon the information we have produced for Candidates with our 'Crowning Careers' publications, showcasing different career opportunities available to dental nurses.







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The day also included a celebration, as the winners of the NEBDN Special Recognition Awards were announced. Awards were presented to Trustee, Lindsay Mitchell, National Diploma Committee written examination lead, Katherine Mills, and NEBDN Orthodontic Committee Member, Jayne Wilkins.

The agenda included presentations from the GDC on Professionalism, MouthCare Matters on Oral Health Prevention and talks from NEBDN Course Providers and staff. The afternoon section also included guest speakers from The Royal Navy, Dentaid and the British Army.

148 tickets sold

100% feedback for another event

2,000 new website visitors

60+ Prospectus' given out



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Our ambitions for 2021/22

Our ambitions for 2021/22 continue to focus on further development of our strategic priorities described above: Information Management, Quality, People, Qualifications and Engagement. We are pleased that we are continuing to push forward with our major projects in relation to our new IT systems and our application for Ofqual recognition, in addition to making significant progress with improvements to our newly developed online examinations.



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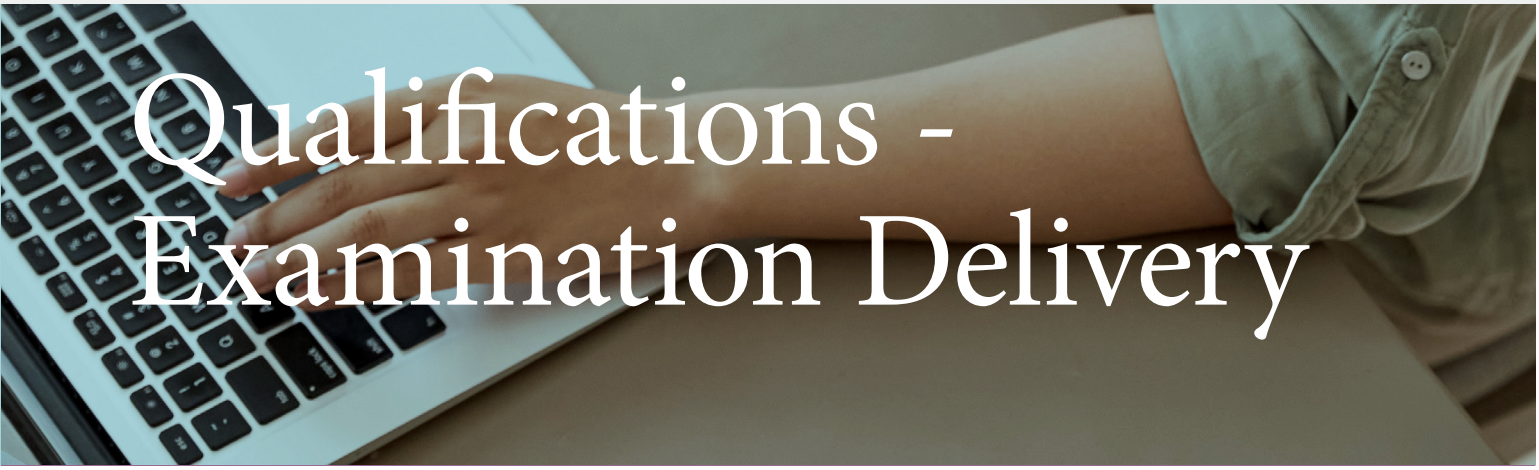


We plan to continue to deliver all examinations online for the entirety of the 2021/22 financial year, in order to provide certainty and safety to our Candidates, Associate examiners and staff. We will therefore be working to refine our online examination provision, communications and delivery throughout 2021/22.

Specific developments we will be working towards for our examinations include:
- A remote proctoring service (that emulated the role of an on-site invigilator)
- A full Candidate performance report for each examination and
- Online question paper standardisation

The remote proctoring service will enhance our already highly effective and accurate cheat analysis service, which ensures that Candidates are behaving professionally when undertaking examinations remotely. We are also working towards producing a comprehensive Candidate performance report for each of our examinations, which will breakdown how the Candidate has performed against each aspect of the curriculum. This is currently something that is only available for our OSCE examinations and is chargeable, but we hope to offer this to all for free as standard. Finally, we are working towards achieving automatic question paper standardisation, providing accurate standardised examination papers at the touch of a button for an improved ability to provide on-demand examinations and eliminate the need for manual intervention.

In addition, we want to continue to improve the experience our Course Providers have with NEBDN, and as part of this, we will be working with our online portfolio suppliers PebblePad to increase the functionality of the platform, to allow our Course Providers to use it to deliver their own bespoke online learning and content to their Candidates.



Qualifications - Examination Delivery

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Ofqual & Engagement

Achieving Ofqual recognition is one of our main strategic priorities and we are aiming to make our submission to Ofqual in summer 2021. As part of the work we are undertaking in order to prepare us for compliance with Ofqual's General Conditions of Recognition, there are two main areas we will be focussing on in early 2021:

Engagement

Firstly, recognising that the management of conflicts of interest (actual and perceived) is a fundamental condition of recognition, we evaluated conflict of interests across the organisation and identified a potential conflict of interest within our qualification committees. We have taken the decision to address this by dissolving the current qualification committee structure and implementing a new structure to support our assessment cycle. The new structure will consist of:

Curriculum Steering Committee

The Curriculum Steering Committee will guide the development of qualifications along with support from the Qualification Development Manager. The role of Committee members will include recommending adjustments and developments to qualifications and supporting the progressive solutions for the expansion of qualification content. In addition, they will review examination feedback, set future examination parameters, and produce reports for use by stakeholders to drive improvements in assessments and operations.

Ratification Committee

The Ratification Committee will help guide NEBDN in critical review and determination of assessment results. Ratification Committee members will participate in the examination results ratification process and contribute to the ratification agenda reports to help drive improvements in assessments and operations.

Subject Matter Experts

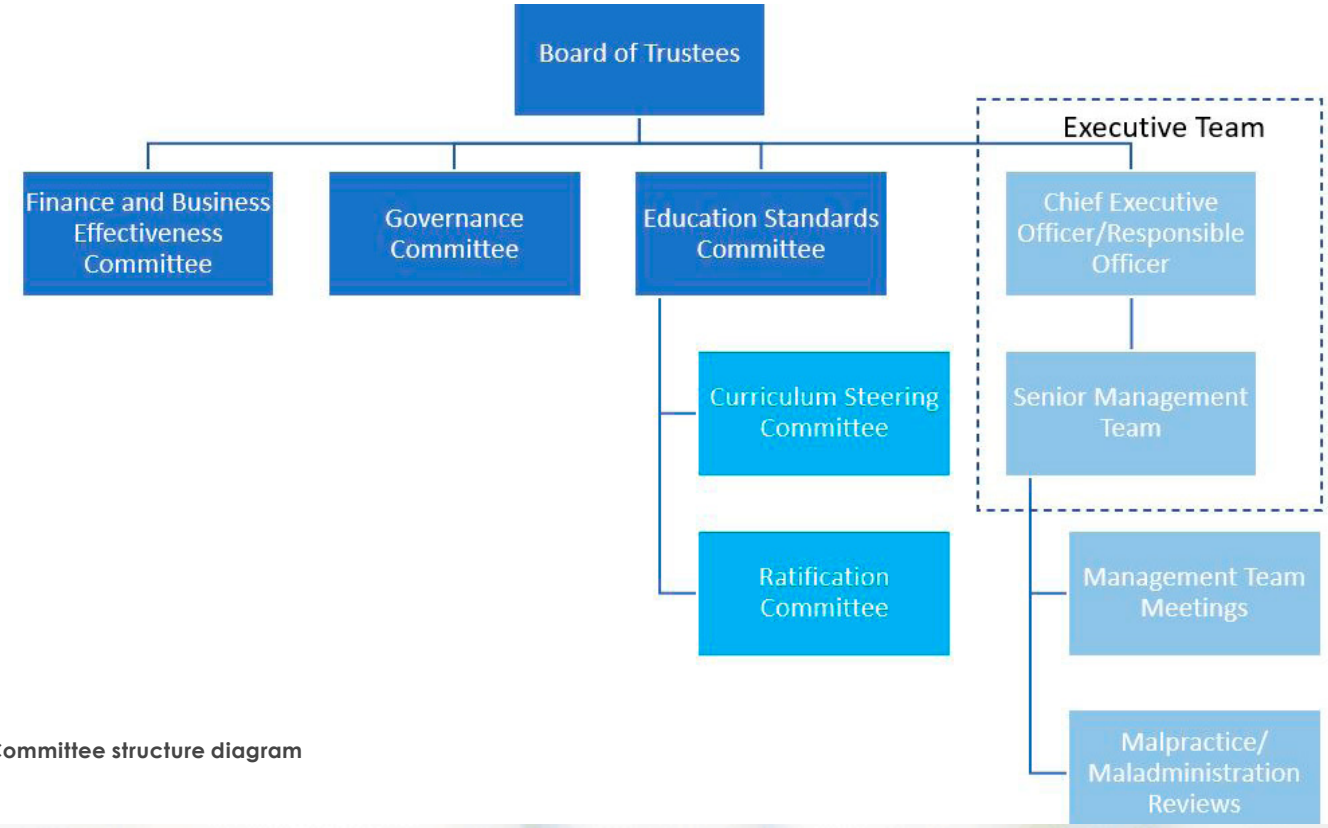
Subject Matter Experts will guide the development of qualifications. Subject Matter Expert duties will include review, adjustment and commissioning of new assessment questions and scenarios. They may also be required to help with the development of new qualifications, examination software and implementation of new qualification procedures.

Qualifications

Secondly, we plan to review our current portfolio of qualifications. We want to ensure that we are at the cutting edge of dental nurse education and to confirm that we are offering qualifications which offer the best possible outcomes for our Candidates (taking into account assessment methods and delivery). We will undertake this review in consultation with all of our stakeholder groups.

With Ofqual recognition, we plan to become an End Point Assessment Organisation, eligible to deliver End Point Assessments for apprenticeship standards. We plan to develop an NEBDN version of the Level 3 Dental Nursing Apprenticeship in 2021/22, along with enhancing our operational services to allow us to offer high quality on-demand End Point Assessments for this standard.

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Committee structure diagram



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Information Management Systems

Once the new CRM system is installed (Spring 2021), we will begin to move data and processes over from our existing system onto the new one. The final phase in Autumn 2021 will then be the external rollout to our Course Providers, giving them access to the system.

Our Course Providers will feel the benefits of our new CRM system in several ways. It will enable us to conduct all our quality assurance activities such as audits, sampling, new accreditation requests and investigations – through the system. Course Providers will be able to register their Candidates directly into the system, which will eliminate the need for any extra paperwork to be filled in by Candidates and will reduce the scope for errors. It will also allow a direct connection to our other IT systems, meaning better accuracy of data and less manual intervention, improving efficiency and helping us and our Course Providers strive to become paperless.

Our new finance systems will go live in the new financial year, meaning all transactions from 1 March 2021 onwards will go through the new system, enabling better reporting, improved communication with other systems, and streamlining processes such as the production of monthly accounts. Alongside the rollout of the new system, we will also be introducing new financial procedures to help us become more financially robust, such as a purchase order requisition process, and a new way for our Associates to claim for time they have spent working for us.

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Financial Review

NEBDN generates the majority of its income from fees paid by Candidates undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

As noted in this report, NEBDN has faced an incredibly challenging year which has had a direct impact on our financial results. To complete our qualifications, all Candidates must complete a portfolio of evidence detailing practical experience they have gained within their workplace. Due to the pandemic, dental practices closed in March 2020 for three months and then once reopened, many practices scaled down the variety of treatments available, often only undertaking emergency appointments. This resulted in a significant number of Candidates being unable to complete their portfolio of evidence and they were therefore unable to sit the next available summative assessment (in the form of the final examination) which would complete their qualification. NEBDN supported Candidates who were in this unfortunate situation by allowing them to defer their examination dates until they had successfully completed their workplace learning, resulting in unprecedented numbers of Candidates deferring their examination dates into 2021/22. Due to the circumstances, we made the decision to waive the usual fees for deferrals, which typically generate an income of around £50,000 per year.

The move to online examinations meant that we reduced many of the significant costs associated with the delivery of face-to-face examinations. Our OSCE examinations are resource intensive, and the majority of these costs were redirected to software, training, research and facilitating online delivery. Many of these new costs were variable and scaled up or down relative to the increase or decrease in Candidates sitting. NEBDN did have some contractual obligations relating to services for the face-to-face OSCE exams which were still incurred despite the examinations not taking place. We also made savings on our overheads, most significantly in savings made working from home and from the cancellation of exhibitions we were due to attend.

Despite the many challenges of 2020/21, NEBDN is pleased to report an end of year surplus of £22,023. The hard work from our team means we are heading into 2021/22 with our new CRM and accounting systems which will create further efficiencies and improvements in our working practices. Continued examination delivery throughout the pandemic means our balance sheet and reserves remain healthy and we continue to maintain a good intake of new Candidates, which ensures our cashflow remains strong.

It is NEBDN's policy to maintain free reserves to cover a period of 12 months of examination delivery (£1,430,557) should the organisation cease to operate. At the year end, total reserves were £1,218,532 of which the free reserves were £1,138,101.

Governance

NEBDN is a registered charity and registered company limited by guarantee. Our purpose, activities, powers, and obligations are set out in our Articles of Association which were updated and amended on the 23 October 2020.

As the company is limited by guarantee, the charity has no share capital, and the members are limited to a contribution of up to £10 each towards the companies liabilities in the event of the company being wound up.

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The work of the Board

We have sixteen Trustees on the Board who provide a mixture of clinical, educational, financial and legal expertise. There have been six full Board meetings during the year.

As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge and expertise on the projects NEBDN has undertaken during the year. The year was also a challenging one for Trustees, who quickly adapted to online Board and committee meetings and continued to offer guidance and thorough decision making in order to achieve the successful move to remote assessments. Despite an uncertain environment, the Board continued with its planned recruitment drive as several existing Trustees were nearing their end of term. The Board were delighted to appoint eight new Trustees, four lay and four clinical, to strengthen the skills and experience of the NEBDN Board.

Our policy for the recruitment, selection, development, appraisal and term of Trustees, gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources (HR) practice and guidance issued by the Charities Commission. Trustees are appointed for a three-year term, which can be renewed with the consent of the Board. All Trustees receive a comprehensive induction and annual appraisal and development plan. Our Board consists of clinical (dentists, dental nurses or other dental professionals) and lay Trustees. NEBDN appointed a new Chair, Sarah Young, in October 2020. Sarah is a lay Chair, and has been on the Board since October 2015, serving as Chair of the Governance Committee, and Vice-Chair of the Board before her appointment.

Each Trustee is a member of one of the Board's Committees or supports on a specific project. In addition, Trustees take lead responsibility for particular topics – for example the Information Governance, Health and Safety, HR, Insurance and Investments.

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Trustees

During the year, the Trustees were:

Sarah Young	Chair	
Alex Forsythe	Lay	(Resigned May 2020)
Debra Worthington	Clinical	(Appointed October 2020)
Faizal Essat	Lay	
Gill Jones	Clinical	
James Ashworth Holland	Clinical	
Jane Kilgannon	Lay	(Appointed October 2020)
Julia Frew	Lay	
Julie Byrom	Clinical	(Appointed October 2020)
Kathy Duffy	Lay	(Appointed October 2020)
Lindsay Mitchell	Lay	(End of term October 2020)
Louise Belfield	Clinical	
Marie Parker	Clinical	(End of term October 2020)
Rebecca Cox	Clinical	
Paul Griffiths	Lay	(Appointed October 2020)
Phil Bunnell	Lay	
Stephen Clark	Lay	(Appointed October 2020)
Stephen D'Souza	Clinical	(Appointed October 2020)
Thomas MacGregor	Clinical	(End of term October 2020)
Ulpee Darbar	Clinical	(Appointed October 2020)

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The work of the Board Committees



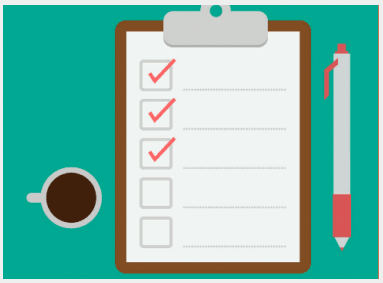
Education and Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's Pre- and Post-Registration learning programmes and qualifications, to ensure that they meet the needs of dental nurses, other dental professionals and their employers and Course Providers. Each qualification is managed by a separate committee appointed to supervise and enhance the qualification and provide clinical expertise in the assessment of Candidates seeking its award.



Finance and Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner. This committee was previously named the Finance and Business Management Committee.



Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function and helps to ensure that the charitable aims and objectives of the organisation are met and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- Facilitating the effectiveness of the Board as the Trustee body (including recruiting, developing, and appraising Trustees)
- Facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of staff and volunteers
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities; and
- Overseeing the development, implementation and review of policies and procedures

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Statement of Trustees' responsibilities

The Charity Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their annual report and the audited statements for the period ended 28 February 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities "Statement of Recommended Practice" – applicable to charities preparing their accounts in accordance with the Financial Reporting standard, applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business

The Board has responsibility for the company's activities and exercises its powers through the Chief Executive Officer (CEO). The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

NEBDN:

First Floor, Quayside Court, Chain Caul Way, Preston, PR2 2ZP

Bankers:

The Royal Bank of Scotland, 80 Lord Street, Fleetwood, FY7 6JZ.

Solicitors:

Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL.

Auditors:

McLintocks (NW) Limited, 46 Hamilton Square, Birkenhead, Wirral, Merseyside CH41 5AR.

Investment Advisers:

Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY.

Disclosure of information to auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees on 23 October 2021.

Sarah J Young

Sarah Young

Chair of the Board of Trustees

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Statement of Trustees' responsibilities (continued)

The Trustees, who are also the directors of National Examining Board for Dental Nurses for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent auditor's report

To the Trustees of NEBDN

Opinion

We have audited the financial statements of National Examining Board for Dental Nurses (the 'charity') for the year ended 28 February 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2021 and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent auditor's report (continued)

To the Trustees of NEBDN

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

certain disclosures of trustees' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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Independent auditor's report (continued)

To the Trustees of NEBDN

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including

fraud and non-compliance with laws and regulations, was as follows:

• the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

• we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;

• we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;

• we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

• making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

• considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

• performed analytical procedures to identify any unusual or unexpected relationships;

• tested journal entries to identify unusual transactions;

• assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

• investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

• agreeing financial statement disclosures to underlying supporting documentation;

• enquiring of management as to actual and potential litigation and claims; and

• reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Independent auditor's report (continued)

To the Trustees of NEBDN

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong

Helen Furlong FCCA (Senior Statutory Auditor)

for and on behalf of McLintocks (NW) Limited 23 October 2021 .....

Chartered Accountants

Statutory Auditor

46 Hamilton Square

Birkenhead

Wirral

Merseyside

CH41 5AR

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Statement of financial activities including income and expenditure accounts

For the year ended 28 February 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Charitable activities	3	1,422,489	-	1,422,489	1,701,770	-	1,701,770
Investments	4	26,617	-	26,617	17,814	-	17,814
Total income		1,449,106	-	1,449,106	1,719,584	-	1,719,584
Expenditure on:							
Raising funds	5	3,705	-	3,705	2,545	-	2,545
Charitable activities	6	1,430,477	80	1,430,557	1,606,058	-	1,606,058
Total resources expended		1,434,182	80	1,434,262	1,608,603	-	1,608,603
Net gains/(losses) on investments	11	7,179	-	7,179	8,177	-	8,177
Net movement in funds		22,103	(80)	22,023	119,158	-	119,158
Fund balances at 1 March 2020		1,196,429	80	1,196,509	1,077,271	80	1,077,351
Fund balances at 28 February 2021		1,218,532	-	1,218,532	1,196,429	80	1,196,509

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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Balance Sheet

As at 28 February 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Intangible assets	**12**		29,990		4,448
Tangible assets	**13**		50,441		67,615
Investments	**14**		550,792		536,298
			631,223		608,361
Current assets					
Stocks	**15**	17,799		24,033	
Debtors	**16**	420,946		209,572	
Cash at bank and in hand		1,809,377		1,811,760	
		2,248,122		2,045,365	
Creditors: amounts falling due within one year	**17**	(1,572,793)		(1,412,747)	
Net current assets			675,329		632,618
Total assets less current liabilities			1,306,552		1,240,979
Creditors: amounts falling due after more than one year	**18**		(88,020)		(44,470)
Net assets			1,218,532		1,196,509
Income funds					
Restricted funds	**20**		-		80
Unrestricted funds					
Designated funds	**21**	150,346		148,846	
General unrestricted funds		1,068,186		1,047,583	
			1,218,532		1,196,429
			1,218,532		1,196,509

The financial statements were approved by the Trustees on 14 September 2021

DocuSigned by:
Sarah Young
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Ms S Young (Chair)
Trustee

Company Registration No. 05580200

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Statement of cash flows

For the year ended 28 February 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**25**		17,338		62,905
Investing activities					
Purchase of intangible assets		(31,320)		(5,618)	
Purchase of tangible fixed assets		(7,703)		(62,650)	
Purchase of investments		(49,173)		(432,658)	
Proceeds on disposal of investments		41,858		430,552	
Investment income received		26,617		17,814	
Net cash used in investing activities			(19,721)		(52,560)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(2,383)		10,345
Cash and cash equivalents at beginning of year			1,811,760		1,801,415
Cash and cash equivalents at end of year			1,809,377		1,811,760

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Notes to the financial statements

For the year ended 28 February 2021

1 Accounting policies

Charity information

National Examining Board for Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

The charity's financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. The Covid- 19 pandemic was unexpected and it is recognised that it will have an impact on the future income and expenditure of the charity and led to a reassessment of the charity's budget and business plan. No significant concerns have been noted and it is considered appropriate to continue to prepare the financial statements on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

Income from charitable activities consists of fee income relating to examinations set. Fee income received in advance is deferred and recognised over the estimated time taken to complete the relevant qualification.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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Notes to the financial statements (continued)

For the year ended 28 February 2021

1 Accounting policies

1.5 Resources expended

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.

The costs of preparing examinations are written off as they are incurred, irrespective of examination dates.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT has been charged to the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, external audit, any legal advice for the Trustees, and all costs of complying with constitutional and statutory requirements, such as the cost of Board and Committee meetings, and of preparing statutory accounts and satisfying public accountability.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

Patents & licences - 30% on cost

Website costs - 30% on cost

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% on cost

Computers - 33.33% on cost

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Notes to the financial statements (continued)

For the year ended 28 February 2021

1 Accounting policies

Assets costing less than £500 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.9 Fixed asset investments

Investments held as assets are stated at market value at the balance sheet date. Unrealised gains and losses are included on the Statement of Financial Activities each year.

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.12 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.

1.13 Financial instruments

The charity has cash at bank, other debtors and other creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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Notes to the financial statements (continued)

For the year ended 28 February 2021

2 Critical accounting estimates and judgements

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

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

3 Charitable activities

	2021	**2020**
	£	**£**
Course fees	1,422,489	1,701,770

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	13,484	9,392
Interest receivable	13,133	8,422
	26,617	17,814

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Investment management	3,705	2,545
	3,705	2,545

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Notes to the financial statements (continued)

For the year ended 28 February 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	584,968	491,448
Charitable expenditure heading 1	-	204
Examiners' expenses	73,029	125,378
Committee costs	2,039	11,281
E-marking and upgrades	26,026	21,509
Qualifications committee expenses	351	6,382
Records of experience	82,225	17,677
Research and development	179	1,407
OSCE equipment	95,310	92,405
Centre expenses	110,858	194,746
Helpers at centres	530	51,159
Reviews, marking, feedback and training	39,181	57,933
Actors & medical role players	-	24,681
Quality assurance expenses	3,922	23,126
Purchase of badges, buckles and belts	-	761
	1,018,618	1,120,097
Share of support costs (see note 7)	356,919	416,050
Share of governance costs (see note 7)	55,020	69,911
	1,430,557	1,606,058
Analysis by fund		
Unrestricted funds	1,430,477	1,606,058
Restricted funds	80	-
	1,430,557	1,606,058

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Notes to the financial statements (continued)

For the year ended 28 February 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	128,506	42,725	171,231	127,625	40,260	167,885
Depreciation	30,655	-	30,655	24,244	-	24,244
Staff recruitment and training	26,847	-	26,847	16,061	-	16,061
Property costs	48,721	-	48,721	54,473	-	54,473
Marketing	5,551	-	5,551	19,495	-	19,495
General admin costs	116,639	-	116,639	174,152	-	174,152
Audit fees	-	5,400	5,400	-	5,000	5,000
Accountancy	-	5,839	5,839	-	7,401	7,401
Trustee costs	-	1,056	1,056	-	17,250	17,250
	356,919	55,020	411,939	416,050	69,911	485,961
Analysed between						
Charitable activities	356,919	55,020	411,939	416,050	69,911	485,961

8 Auditor's remuneration

The analysis of Auditor's remuneration is as follows:

	2021	2020
	£	£
Audit of the charity's annual accounts	5,400	5,000
Non-audit services		
All other non-audit services	5,839	7,401

9 Trustees

During the year no Trustees received remuneration for their services as Trustees, however, Rebecca Cox received £181 (2020 £1,330) and Julie Byrom received £524 (2020 nil) for their services as an examiner.

No trustees were reimbursed for travelling expenses in either 2021 or 2020.

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10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Admin & support staff	17	16
Management	3	3
Total	20	19

Employment costs	2021 £	2020 £
Wages and salaries	633,948	554,007
Social security costs	59,962	51,001
Other pension costs	62,289	54,325
	756,199	659,333

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, and the Senior Manager Team. The total employee benefits of the key management personnel of the charity were £240,753 (2020: £127,298).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,001 - £70,000	1	1

11 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	6,239	1,798
Gain/(loss) on sale of investments	940	6,379
	7,179	8,177

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Notes to the financial statements (continued)

For the year ended 28 February 2021

12 Intangible fixed assets

	Software	Patents & licences	Website costs	Total
	£	£	£	£
Cost				
At 1 March 2020	-	1,298	61,987	63,285
Additions - separately acquired	31,320	-	-	31,320
At 28 February 2021	31,320	1,298	61,987	94,605
Amortisation and impairment				
At 1 March 2020	-	135	58,702	58,837
Amortisation charged for the year	4,373	325	1,080	5,778
At 28 February 2021	4,373	460	59,782	64,615
Carrying amount				
At 28 February 2021	26,947	838	2,205	29,990
At 29 February 2020	-	1,163	3,285	4,448

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2020	23,138	158,137	181,275
Additions	-	7,703	7,703
At 28 February 2021	23,138	165,840	188,978
Depreciation and impairment			
At 1 March 2020	15,874	97,785	113,659
Depreciation charged in the year	1,788	23,090	24,878
At 28 February 2021	17,662	120,875	138,537
Carrying amount			
At 28 February 2021	5,476	44,965	50,441
At 29 February 2020	7,264	60,351	67,615

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Notes to the financial statements (continued)

For the year ended 28 February 2021

14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 March 2020	531,261	5,037	536,298
Additions	49,173	20,844	70,017
Valuation changes	6,239	-	6,239
Disposals	(61,762)	-	(61,762
At 28 February 2021	524,911	25,881	550,792
Carrying amount			
At 28 February 2021	524,911	25,881	550,792
At 29 February 2020	531,261	5,037	536,298

15 Stocks

	2021	2020
	£	£
Goods for resale	17,799	24,033

16 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	212,735	89,470
Other debtors	9,515	9,681
Prepayments and accrued income	198,696	110,421
	420,946	209,572

17 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		24,350	22,830
Deferred income	19	1,385,580	1,297,225
Trade creditors		127,248	56,069
Other creditors		391	436
Accruals and deferred income		35,224	36,187
		1,572,793	1,412,747

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Notes to the financial statements (continued)

For the year ended 28 February 2021

18 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Deferred income	19	88,020	44,470

19 Deferred income

	2021 £	2020 £
Arising from fees in advance	1,473,600	1,341,695

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Current liabilities	1,385,580	1,297,225
Non-current liabilities	88,020	44,470
	1,473,600	1,341,695

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 March 2019	Incoming resources	Balance at 1 March 2020	Resources expended	Balance at 28 February 2021
	£	£	£	£	£
Nicholls Fund	80	-	80	(80)	-

The Nicholls Fund represents a donation towards the training costs of a candidate within the Manchester post code. This donation was utilised during the year.

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Notes to the financial statements (continued)

For the year ended 28 February 2021

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 March 2019	Revaluations, gains and losses	Balance at 1 March 2020	Revaluations, gains and losses	Balance at 28 February 2021
	£	£	£	£	£
Investment revaluation reserve	147,048	1,798	147,048	3,298	150,346
	147,048	1,798	147,048	3,298	150,346

The Investment Revaluation Fund represents the overall increase in the Investment portfolio since funds were originally invested.

22 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 28 February 2021 are represented by:						
Intangible fixed assets	29,990	-	29,990	4,448	-	4,448
Tangible assets	50,441	-	50,441	67,615	-	67,615
Investments	550,792	-	550,792	536,298	-	536,298
Current assets/(liabilities)						
	675,329	-	675,329	632,538	80	632,618
Long term liabilities	(88,020)	-	(88,020)	(44,470)	-	(44,470
	1,218,532	-	1,218,532	1,196,429	80	1,196,509

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23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	39,552	67,093
Between two and five years	23,457	27,863
In over five years	571	2,855
	63,580	97,811

The operating leases represents the lease of property and rental of equipment to third parties. The leases are negotiated over terms of various years and rentals are agreed in the terms.

24 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

25 Cash generated from operations

	2021 £	2020 £
Surplus for the year	22,023	119,158
Adjustments for:		
Investment income recognised in statement of financial activities	(26,617)	(17,814)
Gain on disposal of investments	(940)	(6,379)
Fair value gains and losses on investments	(6,239)	(1,798)
Depreciation and impairment of tangible fixed assets	30,655	24,244
Movements in working capital:		
Decrease/(increase) in stocks	6,234	(1,188)
(Increase)/decrease in debtors	(211,374)	32,570
Increase/(decrease) in creditors	71,691	(20,633)
Increase/(decrease) in deferred income	131,905	(65,255)
Cash generated from operations	17,338	62,905

26 Analysis of changes in net funds

The charity had no debt during the year.

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