

THE BRITISH ENDODONTIC SOCIETY

England & Wales · Charity number 1149178

Details

Other names BRITISH ENDODONTIC SOCIETY

Status Registered

Legal form Charitable company

Company number 08183601

Registered 2012-10-02

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: TO PROMOTE AND ADVANCE ENDODONTOLOGY TO ENSURE THAT THE DENTAL AND GENERAL HEALTH OF THE NATION IS BOTH MAINTAINED AND IMPROVED, AND THAT LIFE LONG EDUCATION OF THE PRACTITIONER IS ENCOURAGED AND FACILITATED.

Activities: THE ACTIVITIES OF THE BRITISH ENDODONTIC SOCIETY AIM TO PROMOTE AND ADVANCE ENDODONTOLOGY TO ENSURE THAT THE DENTAL AND GENERAL HEALTH OF THE NATION IS BOTH MAINTAINED AND IMPROVED, AND THAT LIFE LONG EDUCATION IS ENCOURAGED AND FACILITATED.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£360,656	£484,139	-	-
2023-12-31	£473,941	£421,899	-	-
2022-12-31	£383,736	£452,364	-	-
2021-12-31	£315,308	£307,442	-	-
2020-12-31	£279,337	£251,536	-	-

Trustees

Name	Role	Appointed
Dr Philip Mitchell	Chair	2024-03-16
Dipti Mehta		2017-04-14
Dr Daniel Vaz de Souza		2015-03-31
Dr David Edwards		2026-03-21
Dr Giuseppe Di Filippo		2018-03-10
Dr Phillip Leo Tomson		2017-04-14
Dr Sadia Ambreen Niazi		2025-03-08
Dr Shalini Kanagasingam		2023-03-11
Maria De Los Angeles Vallina Ornaque		2025-03-08
Professor Alison Qualtrough		2026-03-21
Rahul Patel		2023-03-11
Risha Patel		2021-05-20
Samuel Mark McAlistair		2024-03-16
Sanjay Maganlal Ardeshta		2023-03-11

THE BRITISH ENDODONTIC SOCIETY

England & Wales - Charity number 1149178

Accounts

Registered number: 08183601
Charity number: 1149178

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

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THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Dr Dipti Mehta Dr Daniel Vaz De Souza Dr Philip Tomson Professor William McLean Mr Alyn Morgan Mr Giuseppe Di Filippo Dr Petros Mylonas (resigned 8 March 2025) Dr Maria Lessani (resigned 16 March 2024) Dr Simon Stone (resigned 16 March 2024) Dr Satnam Singh Virdee Mrs Risha Patel Dr Sadia Ambreen Niazi (appointed 8 March 2025) Ms Maria De Los Angeles Vallina Ornaque (appointed 8 March 2025) Dr Shalini Kanagasingam Mr Rahul Patel Mr Sanjay Maganlal Ardesbna Dr Philip John Charles Mitchell (appointed 16 March 2024) Mr Samuel Mark McAlister (appointed 16 March 2024)
Company registered number	08183601
Charity registered number	1149178
Registered office	James Watson House Montgomery Way Carlisle Cumbria England CA1 2UU
Accountants	Armstrong Watson LLP Chartered Accountants 51 Rae Street Dumfries Dumfries and Galloway DG1 1JD
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The activities of the British Endodontic Society (BES) aim to promote and advance endodontology and to ensure that the dental and general health of the nation is both maintained and improved, and that long life education is fostered or facilitated.

Achievements and performance

a. Main achievements of the Company

The charity continues to be in good health. The accounts, including investments, showed a brought forward balance from 2023 of £689,589. The result for the year to 31st December 2024 was a deficit of (£108,994) (2023 surplus of £56,775).

b. Review of activities

The cogs in the BES machinery have been turning rapidly in the past 12 months and will continue to do so, accelerating in the lead up to the IFEA World Endodontic Conference in Glasgow in September 2024. The BES Council is grateful for the support of its members, which helps to drive us to do more for you.

On behalf of the membership and Council we would like to thank the following people:

To our Chief Operations Officer, Annabel Thomas and her Assistant Suzanne McLean, thank you for the incredible amount of work that you both put in which allows the Society to grow year on year.

Finally, a big thank you to our outgoing President Dr Alyn Morgan for delivering a memorable 60th Anniversary year for the Society. The benefit of his wealth of experience has been reflected in the projects he has been involved with during his tenure on Council. Like a true Yorkshireman, he has dealt with the ebbs and flows of Society matters over the years with an air of matter of fact-ness and grit that we could all learn from.

THE BRITISH ENDODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Meetings

The 60th Anniversary celebrations started with a truly special Past Presidents dinner honouring the pivotal role they have played in the development of the BES. The Spring Scientific Meeting arranged by the incoming President Dr Alyn Morgan was themed "Endodontic research: Past perspectives and future directions". Fantastic lectures were delivered by Professor Hal Duncan, Dr Nikita Ruparel, Dr Christos Boutsikis and Dr Frank C Setzer.

The Autumn Regional Meeting was entitled "Pushing Boundaries: New approaches to solve old problems" and saw the BES head to Belfast for the first time. Table clinics were held by Dr Asmaa Al-Taie, Dr Nimit Patel, Dr Satnam Singh Virdee and Dr Risha Patel. The main programme was delivered with inspirational presentations from Dr Paula Villa, Dr Daniel Cerny, Dr Byron Tsivos and Dr Ernest Lucas Taule, with the conference dinner being held at the Spectacular Titanic Museum. Both meetings were extremely successful and enjoyed by all who attended.

Engagement

The BES continue to represent the membership, expressing their views when addressing issues facing endodontics and dentistry in general. Council members sit as BES representatives on the SAC, RD-UK, ESE, The Senate of Dental Specialties, Specialist Advisory Board RCSEdin, Clinical Standards Committee FDS RCSEng.

Endodontics has been promoted to the wider profession via lectures delivered at the Dentistry Show, Birmingham and London by Dr Alyn Morgan, Dr Daniel Vaz De Souza, Dr Risha Patel and Dr Satnam Singh Virdee. We have also continued the Endodontics 101 Editorials with the latest on Endodontic-Periodontal lesions by Dr Dipti Mehta and Dr Rupal Patel. These collaborations will continue.

Communications and Marketing

The Society is now engaged with EK Communications who are providing a co-ordinated approach to an overall marketing strategy. Under the direction of our dedicated Honorary Communications Officer, Dr Risha Patel the social media strategy has been fruitful with a continued rise in engagement across all platforms. There has been a 57% increase in Instagram followers (2059) and 17% growth in profile visits and a 10% increase in Facebook followers (7300) and a 66% growth in page visits. Our LinkedIn page is developing momentum with a growth in monthly impressions. Website traffic has seen steadily increasing with 2,725 visitors in February 2024, with the most popular pages being the job vacancies, meeting pages and the BES case assessment tool.

Monthly newsletters updating the membership on BES activities continue to be well received and the member benefit of "Latest News" has been added as an opt-in for members to receive weekly updates on dental matters. The regular editorials in the dental press are keeping the BES on the radar of the wider dental community.

Membership

The membership currently stands at 825 members. We would like to encourage our members to set up direct debits to enable them to receive membership benefits all year round.

IFEA World Endodontic Conference Glasgow 2024

Professor William McLean has been immersed in the planning of the conference along with the organisation committee. The programme has around 80 speakers that are a mixture of Invited speakers and Country Representatives. Dr Maria Lessani has been selected as our country's speaker for her recent work on the survival of root canal treatments in the NHS in England and Wales. This will be the first IFEA WEC with dedicated Endodontic Teachers and Early Career Group sessions. The call for papers has closed recently with over 250 submissions. We hope that our members will support the BES to fly the IFEA banner high and make the conference a magnificent success!

THE BRITISH ENDODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Education

The activities of the BES Teachers Group headed by Professor Alison Qualtrough have continued since their last meeting in February 2023. A position statement supporting the use of magnification for undergraduate students is in line to be published soon. The BES has been involved in a collaborative working group with HEE to support the setting of Standards for Foundation Dentists set up by Past-President Dr Maria Lessani. Following a letter to the Chair of the Dental Schools Council BES representatives have been invited to meet with the Dental Schools Council Education Committee for further discussion to highlight the need to improve the standards in undergraduate endodontics. With the aim being to bridge the gap between undergraduate teaching and practice expectations at FD level. HEE remain keen to collaborate with endodontic teachers and the BES.

“A Guide to Good Endodontic Practice” has been well received by the profession. Since its launch in September 2022 it continues to attract regular visits to the website where it continues to remain available. Hard copies are available to new members on request and can be purchased from the BES by non-members. Further hard copies have been distributed to the Undergraduate dental schools. The impact of the GEP has been felt on the Continent and we are working with the French Society to translate it.

A trauma information leaflet and patient information leaflets are in their development stages, with working groups preparing both in parallel.

Early Career Group (ECG)

The BES ECG is now in its third year. Co-led by Dr Maria Lessani, Dr Daniel Vaz De Souza, Dr Dipti Mehta and Dr Satnam Singh Virdee, the second dedicated study day was run with the theme “Is endodontic treatment always the answer?”. The sessions were split into 3 tracks representing the various stages of an early career dentist namely, Newly Qualified Dentists interested in Endodontics, Newly Qualified Dentists with a Masters in Endodontics and a dedicated MEndo preparation track for postgraduates. The event was well attended with a vibrant mix of individuals interested in endodontics and plenty of networking opportunity. We had 9 speakers running the lecture programme as well as representatives from both Royal Colleges. Mock viva examinations were run by Dr Maria Lessani and Dr Philip Mitchell. Thank you to all for making it a successful day.

The Terms of Reference for the ECG have been agreed by the BES Council and there will be a call for interest to be a part of the organising committee in due course.

Led by Dr Satnam Singh Virdee, the ECG Endodontic Career Pathways document has been updated to reflect recent changes. The document is available on the website via the ECG pages.

The ECG is keen to engage with the future members of the Society by attending Undergraduate events. The BES led the way as the only “Society” representatives at the Manchester Dental Students Union Trade Fair and the recent British Undergraduate Dental Research Conference.

Research Grants

Dr Siobhan Cushley and Dr Hannah Bradley were both awarded the 2023 BES Grant for Research Work. Dr Cushley, from the University of Belfast was awarded for her work on “A multi-omics approach to identify novel biomarkers and therapeutics for pulpitis”. Dr Bradley, from the University of Glasgow was awarded for her work on “Accuracy and efficiency of dynamic navigation versus freehand access in locating calcified canals: An in vitro analysis.” Four applications have been received for the 2024 grant.

Awards

The annual BES awards recognise progression towards and achievement of endodontic excellence. A multitude of awards exists for our members at various stages of their careers with the aim of encouraging and developing the endodontic workforce. This year saw the introduction of The Mark Hunter Early Career Prize in Endodontology, renamed in memory of our dear Past President who inspired so many dentists during the early stages of their careers.

THE BRITISH ENDODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Our prizes are a core part of the BES and we would encourage all eligible members to participate. For those in teaching positions or involved with early career dentists, we would be grateful if you could support your students to enter for the awards.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Society to hold enough reserves to keep going for a period of at least six months following a significant drop in income.

Six months expenses equate to roughly £242,000 and free reserves equated to £580,595, of which £310,867 was cash at bank. This policy has therefore been met.

Structure, governance and management

a. Election of Officers

President	William McLean
President Elect	Phil Tomson
Vice President Elect	Philip Mitchel
Hon. Treasurer	Daniel Vaz de Souza
Hon. Secretary	Dipti Mehta
Hon. Asst. Secretary	Satnam Singh Virdee
Hon. Communications Officer	Risha Patel
ESE Representative	Giuseppe Di Filippo

b. Governing document

The British Endodontic Society is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

c. Organisational structure

The charity is organised as a Society for the promotion of postgraduate education by way of meetings, literature and advice for members, the dental profession and the general public.

d. Policies adopted for the induction and training of Trustees

New trustees are appointed by existing trustees if they are seen as helping to fulfil any shortfall in the skill set of the board. The charity holds a general meeting each year. Existing trustees help with the induction and training of new trustees. New trustees are encouraged to read the guidance on trustees' responsibilities issued by the Charity Commission.

THE BRITISH ENDODONTIC SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

e. Public benefit

The trustees have given due consideration to the Charity Commission guidance on the activities on the operation of the Public Benefit requirement and identify that benefit in the activities carried out for the purpose of promoting the objects of the Charity and charitable activities as detailed in this report satisfy this requirement.

f. Risk management

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

Plans for future periods

The Society continues committed to its governing motto "promote, educate and advance". It continues to actively support educational and endodontic research activity, has revamped the structure of its prizes, continues to support the Endodontic Teachers Group and and the vibrant Early Carers Group.

Approved by order of the members of the board of Trustees and signed on their behalf by:


[rahul patel \(Dec 2, 2025 12:12:04 GMT\)](#)

Rahul Patel

Trustee

Date: 02/12/2025

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees (who are also the directors of the Company for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:


rahul patel (Dec 2, 2025 12:12:04 GMT)

Rahul Patel

Trustee

Date: 02/12/2025

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of The British Endodontic Society ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.



[Karen Rae \(Dec 2, 2025 12:28:53 GMT\)](#)

Signed:

Dated: 02/12/2025

Karen Rae FCCA, DChA

Armstrong Watson LLP, 51 Rae Street, Dumfries, DG1 1JD

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Charitable activities	3	339,460	339,460	466,159
Investments	4	21,196	21,196	7,782
Total income		360,656	360,656	473,941
Expenditure on:				
Charitable activities	5	484,139	484,139	421,899
Total expenditure		484,139	484,139	421,899
Net (expenditure)/income before net gains on investments		(123,483)	(123,483)	52,042
Net gains on investments		14,489	14,489	4,733
Net movement in funds		(108,994)	(108,994)	56,775
Reconciliation of funds:				
Total funds brought forward		689,589	689,589	632,814
Net movement in funds		(108,994)	(108,994)	56,775
Total funds carried forward		580,595	580,595	689,589

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

The notes on pages 11 to 21 form part of these financial statements.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)
REGISTERED NUMBER: 08183601

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note		2024 £	2023 £
Current assets				
Debtors	9	38,766	130,722	
Investments	10	250,312	123,073	
Cash at bank and in hand		310,867	473,024	
		599,945	726,819	
Creditors: amounts falling due within one year	11	(19,350)	(37,230)	
Net current assets		580,595	689,589	
Total net assets		580,595	689,589	
Charity funds				
Unrestricted funds	12	580,595	689,589	
Total funds		580,595	689,589	

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


[rahul patel \(Dec 2, 2025 12:12:04 GMT\)](#)

Rahul Patel

Trustee

Date: 02/12/2025

The notes on pages 11 to 21 form part of these financial statements.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The company is a company limited by guarantee and registered in England and Wales with Companies House and is registered as a Charity with the Charity Commission.

The financial statements are presented in GBP being the charitable company's functional currency. Amounts are rounded to the nearest pound unless stated otherwise.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Endodontic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least 12 months from the date of the approval of these financial statements. In particular, the Trustees have considered the charitable company's forecasts and projections and have taken account of the pressures on income and the impact of the cost of living crisis. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Delegate fees	37,810	37,810
Other membership income	109,765	109,765
Trade stands	12,150	12,150
Royalties	175,095	175,095
Study day	3,360	3,360
Advertising	1,280	1,280
	339,460	339,460
	339,460	339,460
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Delegate fees	108,131	108,131
Other membership income	113,588	113,588
Trade stands	33,925	33,925
Royalties	198,107	198,107
Study day	11,808	11,808
Advertising	600	600
	466,159	466,159
	466,159	466,159

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest received	21,196	21,196
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest received	7,782	7,782
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

5. Analysis of grants

	Educational Grants 2024 £	Research grants 2024 £	Total funds 2024 £
Grants paid	25,600	53,525	79,125
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

	<i>Research grants 2023 £</i>	<i>Total funds 2023 £</i>
Grants paid	15,282	15,282
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Activities	273,318	79,125	131,696	484,139

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Activities	269,587	15,282	137,030	421,899

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Journal subscription costs	30,940	30,940
Spring Scientific Meeting Cost	34,334	34,334
Dentistry Show costs	8,385	8,385
Teachers meeting costs	7,035	7,035
Regional meeting costs	4,843	4,843
European Society of Endontology (ESE)	2,587	2,587
Early Career Group	5,971	5,971
Other meeting costs	43,216	43,216
Travel costs	77	77
Admin support	9,200	9,200
IFEA Conference Fees	126,730	126,730
	<u>273,318</u>	<u>273,318</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Journal subscription costs	31,094	31,094
Spring Scientific Meeting Cost	68,950	68,950
Dentistry Show costs	9,965	9,965
Teachers meeting costs	5,835	5,835
Regional meeting costs	110,682	110,682
European Society of Endontology (ESE)	10,746	10,746
Early Career Group	10,741	10,741
Other meeting costs	13,945	13,945
Travel costs	131	131
Admin support	7,498	7,498
	<hr/> <hr/> 269,587	<hr/> <hr/> 269,587

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Staff costs	60,037	60,037
Prizes	7,550	7,550
Postage and stationery	1,365	1,365
Advertising	27,840	27,840
Bad debt	300	300
Bank charges	528	528
Credit card charges	2,243	2,243
Telephone	697	697
Computer and internet	9,631	9,631
Subscriptions	1,156	1,156
Sundry expenses	1,570	1,570
Insurance	483	483
Accountancy fees	10,150	10,150
Legal and consultancy fees	8,146	8,146
	<hr/> <hr/> 131,696	<hr/> <hr/> 131,696

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Staff costs	55,065	55,065
Prizes	7,085	7,085
Postage and stationery	11,820	11,820
Advertising	21,303	21,303
Bad debt	750	750
Bank charges	1,380	1,380
Credit card charges	3,199	3,199
Telephone	255	255
Computer and internet	8,410	8,410
Subscriptions	939	939
Sundry expenses	767	767
Insurance	321	321
Accountancy fees	11,822	11,822
Legal and consultancy fees	12,758	12,758
Investment management fees	1,156	1,156
	<u>137,030</u>	<u>137,030</u>

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>4,860</u>	<u>4,500</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Staff costs

	2024	2023
	£	£
Wages and salaries	57,348	53,126
Social security costs	1,368	639
Contribution to defined contribution pension schemes	1,321	1,300
	60,037	55,065
	60,037	55,065

The average number of persons employed by the Company during the year was as follows:

	2024	2023
	No.	No.
Administrator	1	1
	1	1
	1	1

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits (2023 - £nil).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £nil).

9. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	3,254	8,484
Other debtors	-	416
Prepayments and accrued income	35,512	121,822
	38,766	130,722
	38,766	130,722

10. Current asset investments

	2024	2023
	£	£
Unlisted investments	250,312	123,073
	250,312	123,073
	250,312	123,073

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,978	16,482
Other taxation and social security	1,068	3,333
Other creditors	294	293
Accruals and deferred income	10,010	17,122
	<u>19,350</u>	<u>37,230</u>
	<u><u>19,350</u></u>	<u><u>37,230</u></u>
	2024	2023
	£	£
Deferred income		
Deferred income at 1 January 2024	5,615	9,530
Resources deferred during the year	5,510	5,615
Amounts released from previous periods	(5,615)	(9,530)
	<u>5,510</u>	<u>5,615</u>
	<u><u>5,510</u></u>	<u><u>5,615</u></u>

Deferred income at the year end relates to membership income received for the forthcoming financial year.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds	689,589	360,656	(484,139)	14,489	580,595

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Funds	632,814	473,941	(421,899)	4,733	689,589

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
General funds	689,589	360,656	(484,139)	14,489	580,595

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
General funds	632,814	473,941	(421,899)	4,733	689,589

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	599,945	599,945
Creditors due within one year	(19,350)	(19,350)
Total	<u>580,595</u>	<u>580,595</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	726,819	726,819
Creditors due within one year	(37,230)	(37,230)
Total	<u>689,589</u>	<u>689,589</u>

15. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund. There was £294 (2023 - £293) payable to the fund at the balance sheet date which is included in creditors.

16. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

17. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2024.

THE BRITISH ENDODONTIC SOCIETY

England & Wales - Charity number 1149178

Accounts

THE BRITISH ENDODONTIC SOCIETY

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

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THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Dr Dipti Mehta
Dr Daniel Vaz De Souza
Dr Philip Tomson
Professor William McLean (appointed 11 March 2023)
Mr Alyn Morgan
Mr Giuseppe Di Filippo
Dr Petros Mylonas
Dr Maria Lessani (resigned 16 March 2024)
Dr Simon Stone (resigned 16 March 2024)
Dr Satnam Singh Virdee
Mrs Risha Patel
Sanjeev Lalji Bhanderi (resigned 11 March 2023)
Josephine Camilleri (resigned 11 March 2023)
Samuel Mark McAlister (resigned 11 March 2023)
Dr Shalini Kanagasingam (appointed 11 March 2023)
Mr Rahul Patel (appointed 11 March 2023)
Mr Sanjay Maganlal Ardeschna (appointed 11 March 2023)
Dr Philip John Charles Mitchell (appointed 16 March 2024)
Mr Samuel Mark McAlister (appointed 16 March 2024)

Company registered number 08183601

Charity registered number 1149178

Registered office

The British Endodontic Society
C/o Moore Insight
St James House
Vicar Lane
Sheffield
S1 2EX

Accountants

Armstrong Watson LLP
Chartered Accountants
51 Rae Street
Dumfries
Dumfries and Galloway
DG1 1JD

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The activities of the British Endodontic Society (BES) aim to promote and advance endodontology and to ensure that the dental and general health of the nation is both maintained and improved, and that long life education is fostered or facilitated.

Achievements and performance

a. Main achievements of the Company

The charity continues to be in good health. The accounts, including investments, showed a brought forward balance from 2022 of £632,814. The surplus for the year to 31st December 2023 was £56,775.

b. Review of activities

The cogs in the BES machinery have been turning rapidly in the past 12 months and will continue to do so, accelerating in the lead up to the IFEA World Endodontic Conference in Glasgow this September 2024. The BES Council is grateful for the support of its members, which helps to drive us to do more for you.

On behalf of the membership and Council I would like to thank the following people:

To our Chief Operations Officer, Annabel Thomas and her Assistant Suzanne McLean, thank you for the incredible amount of work that you both put in which allows the Society to grow year on year.

Finally, a big thank you to our outgoing President Dr Alyn Morgan for delivering a memorable 60th Anniversary year for the Society. The benefit of his wealth of experience has been reflected in the projects he has been involved with during his tenure on Council. Like a true Yorkshireman, he has dealt with the ebbs and flows of Society matters over the years with an air of matter of fact-ness and grit that we could all learn from.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

Achievements and performance (continued)

Meetings

The 60th Anniversary celebrations started with a truly special Past Presidents dinner honouring the pivotal role they have played in the development of the BES. The Spring Scientific Meeting arranged by the incoming President Dr Alyn Morgan was themed "Endodontic research: Past perspectives and future directions". Fantastic lectures were delivered by Professor Hal Duncan, Dr Nikita Ruparel, Dr Christos Boutsikis and Dr Frank C Setzer.

The Autumn Regional Meeting was entitled "Pushing Boundaries: New approaches to solve old problems" and saw the BES head to Belfast for the first time. Table clinics were held by Dr Asmaa Al-Taie, Dr Nimit Patel, Dr Satnam Singh Virdee and Dr Risha Patel. The main programme was delivered with inspirational presentations from Dr Paula Villa, Dr Daniel Cerny, Dr Byron Tsivos and Dr Ernest Lucas Taule, with the conference dinner being held at the Spectacular Titanic Museum.

Both meetings were extremely successful and enjoyed by all who attended.

Engagement

The BES continue to represent the membership, expressing their views when addressing issues facing endodontics and dentistry in general. Council members sit as BES representatives on the SAC, RD-UK, ESE, The Senate of Dental Specialties, Specialist Advisory Board RCSEdin, Clinical Standards Committee FDS RCSEng.

Endodontics has been promoted to the wider profession via lectures delivered at the Dentistry Show, Birmingham and London by Dr Alyn Morgan, Dr Daniel Vaz De Souza, Dr Risha Patel and Dr Satnam Singh Virdee. We have also continued the Endodontics 101 Editorials with the latest on Endodontic-Periodontal lesions by Dr Dipti Mehta and Dr Rupal Patel. These collaborations will continue.

Communications and Marketing

The Society is now engaged with EK Communications who are providing a co-ordinated approach to an overall marketing strategy. Under the direction of our dedicated Honorary Communications Officer, Dr Risha Patel the social media strategy has been fruitful with a continued rise in engagement across all platforms. There has been a 57% increase in Instagram followers (2059) and 17% growth in profile visits and a 10% increase in Facebook followers (7300) and a 66% growth in page visits. Our LinkedIn page is developing momentum with a growth in monthly impressions. Website traffic has seen steadily increasing with 2725 visitors in February 2024, with the most popular pages being the job vacancies, meeting pages and the BES case assessment tool.

Monthly Newsletters updating the membership on BES activities continue to be well received and the member benefit of "Latest News" has been added as an opt-in for members to receive weekly updates on dental matters. The regular Editorials in the dental press are keeping the BES on the radar of the wider dental community.

Membership

The membership currently stands at 825 members. We would like to encourage our members to set up direct debits to enable them to receive membership benefits all year round.

IFEA World Endodontic Conference Glasgow 2024

Professor William McLean has been immersed in the planning of the conference along with the organisation committee. The programme has around 80 speakers that are a mixture of Invited speakers and Country Representatives. Dr Maria Lessani has been selected as our country speaker for her recent work on the survival of root canal treatments in the NHS in England and Wales. This will be the first IFEA WEC with dedicated Endodontic Teachers and Early Career Group sessions. The call for papers has closed recently with over 250 submissions. We hope that our members will support the BES to fly the IFEA banner high and make the conference a magnificent success!

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

Achievements and performance (continued)

Education

The activities of the BES Teachers Group headed by Professor Alison Qualtrough have continued since their last meeting in February 2023. A position statement supporting the use of magnification for undergraduate students is in line to be published soon. The BES has been involved in a collaborative working group with HEE to support the setting of Standards for Foundation Dentists set up by Past-President Dr Maria Lessani. Following a letter to the Chair of the Dental Schools Council BES representatives have been invited to meet with the Dental Schools Council Education Committee for further discussion to highlight the need to improve the standards in undergraduate endodontics. With the aim being to bridge the gap between undergraduate teaching and practice expectations at FD level. HEE remain keen to collaborate with endodontic teachers and the BES.

"A Guide to Good Endodontic Practice" has been well received by the profession. Since its launch in September 2022 it continues to attract regular visits to the website where it continues to remain available. Hard copies are available to new members on request and can be purchased from the BES by non-members. Further hard copies have been distributed to the Undergraduate dental schools. The impact of the GEP has been felt on the Continent and we are working with the French Society to translate it.

A trauma information leaflet and patient information leaflets are in their development stages, with working groups preparing both in parallel.

Early Career Group (ECG)

The BES ECG is now in its third year. Co-led by Dr Maria Lessani, Dr Daniel Vaz De Souza, Dr Dipti Mehta and Dr Satnam Singh Virdee, the second dedicated study day was run with the theme "Is endodontic treatment always the answer?". The sessions were split into 3 tracks representing the various stages of an early career dentist namely, Newly Qualified Dentists interested in Endodontics, Newly Qualified Dentists with a Masters in Endodontics and a dedicated MEndo preparation track for postgraduates. The event was well attended with a vibrant mix of individuals interested in endodontics and plenty of networking opportunity. We had 9 speakers running the lecture programme as well as representatives from both Royal Colleges. Mock viva examinations were run by Dr Maria Lessani and Dr Philip Mitchell. Thank you to all for making it a successful day.

The Terms of Reference for the ECG have been agreed by the BES Council and there will be a call for interest to be a part of the organising committee in due course.

Led by Dr Satnam Singh Virdee, the ECG Endodontic Career Pathways document has been updated to reflect recent changes. The document is available on the website via the ECG pages.

The ECG is keen to engage with the future members of the Society by attending Undergraduate events. The BES led the way as the only "Society" representatives at the Manchester Dental Students Union Trade Fair and the recent British Undergraduate Dental Research Conference.

Research Grants

Dr Siobhan Cushley and Dr Hannah Bradley were both awarded the 2023 BES Grant for Research Work. Dr Cushley, from the University of Belfast was awarded for her work on "A multi-omics approach to identify novel biomarkers and therapeutics for pulpitis".

Dr Bradley, from the University of Glasgow was awarded for her work on "Accuracy and efficiency of dynamic navigation versus freehand access in locating calcified canals: An in vitro analysis." Four applications have been received for the 2024 grant.

Awards

The annual BES awards recognise progression towards and achievement of endodontic excellence. A multitude of awards exists for our members at various stages of their careers with the aim of encouraging and developing the endodontic workforce. This year saw the introduction of The Mark Hunter Early Career Prize in Endodontology, renamed in memory of our dear Past President who inspired so many dentists during the early stages of their careers.

Our prizes are a core part of the BES and we would encourage all eligible members to participate. For those in teaching positions or involved with early career dentists, we would be grateful if you could support your students to enter for the awards.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Society to hold enough reserves to keep going for a period of at least six months following a significant drop in income.

Six months expenses equate to roughly £210,950 and free reserves equated to £689,589, of which £473,024 was cash at bank. This policy has therefore been met.

Structure, governance and management

a. Election of Officers

President William McLean

President Elect Phil Tomson

Vice President Elect Philip Mitchel

Hon. Treasurer Daniel Vaz de Souza

Hon. Secretary Dipti Mehta

Hon. Asst. Secretary Satnam Singh Virdee

Hon. Communications Officer Risha Patel

ESE Representative Giuseppe Di Filippo

b. Governing document

The British Endodontic Society is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

c. Organisational structure

The charity is organised as a Society for the promotion of postgraduate education by way of meetings, literature and advice for members, the dental profession and the general public.

d. Policies adopted for the induction and training of Trustees

New trustees are appointed by existing trustees if they are seen as helping to fulfil any shortfall in the skill set of the board. The charity holds a general meeting each year. Existing trustees help with the induction and training of new trustees. New trustees are encouraged to read the guidance on trustees' responsibilities issued by the Charity Commission.

e. Public benefit

The trustees have given due consideration to the Charity Commission guidance on the activities on the operation of the Public Benefit requirement and identify that benefit in the activities carried out for the purpose of promoting the objects of the Charity and charitable activities as detailed in this report satisfy this requirement.

f. Risk management

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

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

Plans for future periods

The society continues committed to its governing motto "promote, educate and advance". It continues to actively support educational and endodontic research activity, has revamped the structure of its prizes, continues to support the endodontic Teachers Group and and the vibrant Early Carers Group.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

Dr Daniel Vaz De Souza

Trustee

Date: 30 September 2024

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also the directors of the Company for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

.....
Dr Daniel Vaz De Souza
Trustee
Date: 30 September 2024

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of The British Endodontic Society ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: Dated: 30 September 2024

Karen Rae FCCA

Armstrong Watson LLP, 51 Rae Street, Dumfries, DG1 1JD

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Charitable activities	3	466,159	466,159	381,975
Investments	4	7,782	7,782	1,761
		<hr/>	<hr/>	<hr/>
Total income		473,941	473,941	383,736
Expenditure on:				
Charitable activities		421,899	421,899	452,364
		<hr/>	<hr/>	<hr/>
Total expenditure		421,899	421,899	452,364
Net income/(expenditure) before net gains on investments		52,042	52,042	(68,628)
Net gains on investments		4,733	4,733	-
		<hr/>	<hr/>	<hr/>
Net movement in funds		56,775	56,775	(68,628)
Reconciliation of funds:				
Total funds brought forward		632,814	632,814	701,442
Net movement in funds		56,775	56,775	(68,628)
		<hr/>	<hr/>	<hr/>
Total funds carried forward		689,589	689,589	632,814

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

The notes on pages 11 to 21 form part of these financial statements.

THE BRITISH ENDODONTIC SOCIETY

(A company limited by guarantee)

REGISTERED NUMBER: 08183601

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	130,722	121,653
Investments	10	123,073	30,000
Cash at bank and in hand		473,024	530,135
		<u>726,819</u>	<u>681,788</u>
Creditors: amounts falling due within one year	11	(37,230)	(48,974)
Net current assets		<u>689,589</u>	<u>632,814</u>
Total net assets		<u><u>689,589</u></u>	<u><u>632,814</u></u>
Charity funds			
Unrestricted funds	12	689,589	632,814
Total funds		<u><u>689,589</u></u>	<u><u>632,814</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Dr Daniel Vaz De Souza

Trustee

Date: 30 September 2024

The notes on pages 11 to 21 form part of these financial statements.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The company is a company limited by guarantee and registered in England and Wales with Companies House and is registered as a Charity with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Endodontic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least 12 months from the date of the approval of these financial statements. In particular, the Trustees have considered the charitable company's forecasts and projections and have taken account of the pressures on income and the impact of the cost of living crisis. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Company only has 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Delegate fees	108,131	108,131
Other membership income	113,588	113,588
Trade stands	33,925	33,925
Royalties	198,107	198,107
Study day	11,808	11,808
Advertising	600	600
	<u>466,159</u>	<u>466,159</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Delegate fees	113,615	113,615
Other membership income	75,181	75,181
Trade stands	25,825	25,825
Royalties	167,354	167,354
	<u>381,975</u>	<u>381,975</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	<u>7,782</u>	<u>7,782</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest received	<u>1,761</u>	<u>1,761</u>

5. Analysis of grants

	Research grants 2023 £	Total funds 2023 £
Grants paid	<u>15,282</u>	<u>15,282</u>

	<i>Research grants 2022 £</i>	<i>Total funds 2022 £</i>
Grants paid	<u>59,264</u>	<u>59,264</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Activities	<u>269,587</u>	<u>15,282</u>	<u>137,030</u>	<u>421,899</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Grant funding of activities 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Activities	<u>218,678</u>	<u>59,264</u>	<u>174,422</u>	<u>452,364</u>

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Journal subscription costs	31,094	31,094
Spring Scientific Meeting Cost	68,950	68,950
Dentistry Show costs	9,965	9,965
Teachers meeting costs	5,835	5,835
Regional meeting costs	110,682	110,682
European Society of Endontology (ESE)	10,746	10,746
Early Career Group	10,741	10,741
Other Meeting costs	13,945	13,945
Travel costs	131	131
Admin support	7,498	7,498
	<u>269,587</u>	<u>269,587</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities</i> 2022 £	<i>Total funds</i> 2022 £
Journal subscription costs	35,990	35,990
Spring Scientific Meeting Cost	37,592	37,592
Dentistry Show costs	2,866	2,866
Teachers meeting costs	8,088	8,088
Regional meeting costs	95,894	95,894
European Society of Endontology (ESE)	6,716	6,716
Early Career Group	18,553	18,553
Other Meeting costs	12,958	12,958
Travel costs	21	21
	<u>218,678</u>	<u>218,678</u>

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Staff costs	55,065	55,065
Prizes	7,085	7,085
Postage and stationery	11,820	11,820
Advertising	21,303	21,303
Bad Debt	750	750
Bank Charges	1,380	1,380
Credit Card Charges	3,199	3,199
Telephone	255	255
Computer and internet	8,410	8,410
Subscriptions	939	939
Sundry expenses	767	767
Insurance	321	321
Accountancy fees	11,822	11,822
Legal and consultancy fees	12,758	12,758
Investment management fees	1,156	1,156
	<u>137,030</u>	<u>137,030</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities</i> 2022 £	<i>Total</i> <i>funds</i> 2022 £
Staff costs	50,671	50,671
Admin support	2,512	2,512
Prizes	8,364	8,364
Postage and stationery	2,244	2,244
Advertising	14,740	14,740
Bad Debt	750	750
Bank Charges	2,268	2,268
Credit Card Charges	2,501	2,501
Telephone	405	405
Computer and internet	30,063	30,063
Honoraria	14,358	14,358
Subscriptions	1,331	1,331
Sponsorship	500	500
Sundry expenses	3,591	3,591
Insurance	344	344
Accountancy fees	11,538	11,538
Legal and consultancy fees	28,242	28,242
	<u>174,422</u>	<u>174,422</u>

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>4,500</u>	<u>11,100</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Staff costs

	2023	2022
	£	£
Wages and salaries	53,126	48,266
Social security costs	639	1,168
Contribution to defined contribution pension schemes	1,300	1,237
	55,065	50,671
	55,065	50,671

The average number of persons employed by the Company during the year was as follows:

	2023	2022
	No.	No.
Administrator	1	1
	1	1

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits (2022 - £nil).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £nil).

9. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	8,484	12,290
Other debtors	416	415
Prepayments and accrued income	121,822	108,948
	130,722	121,653
	130,722	121,653

10. Current asset investments

	2023	2022
	£	£
Unlisted investments	123,073	30,000
	123,073	30,000

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	16,482	20,764
Other taxation and social security	3,333	3,002
Pension fund loan payable	293	-
Accruals and deferred income	17,122	25,208
	37,230	48,974
	37,230	48,974
	2023	2022
	£	£
Deferred income		
Deferred income at 1 January 2023	9,530	1,100
Resources deferred during the year	5,615	9,530
Amounts released from previous periods	(9,530)	(1,100)
	5,615	9,530
	5,615	9,530

Deferred income at the year end relates to membership income received for the forthcoming financial year.

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	<u>632,814</u>	<u>473,941</u>	<u>(421,899)</u>	<u>4,733</u>	<u>689,589</u>

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds	<u>701,442</u>	<u>383,736</u>	<u>(452,364)</u>	<u>632,814</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
General funds	<u>632,814</u>	<u>473,941</u>	<u>(421,899)</u>	<u>4,733</u>	<u>689,589</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	<u>701,442</u>	<u>383,736</u>	<u>(452,364)</u>	<u>632,814</u>

THE BRITISH ENDODONTIC SOCIETY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	726,819	726,819
Creditors due within one year	(37,230)	(37,230)
Total	689,589	689,589

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	681,788	681,788
Creditors due within one year	(48,974)	(48,974)
Total	632,814	632,814

15. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund. There was £293 (2022 - £nil) payable to the fund at the balance sheet date which is included in creditors.

16. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

17. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

THE BRITISH ENDODONTIC SOCIETY

England & Wales - Charity number 1149178

Accounts

THE BRITISH ENDODONTIC SOCIETY

Company Limited by Guarantee

Trustees' Report And Unaudited Financial Statements

For the year ended 31 December 2022

Registered Charity No. 1149178
Company No. 08183601

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors

Mr Mark Hunter *(Resigned 12 March 2022)*
Kunal Patel *(Resigned 12 March 2022)*
Dipti Mehta
Mr Sanjeev Bhanderi *(Resigned 12 March 2023)*
Dr Daniel Vaz De Souza
Dr Samuel Mark McAlister *(Resigned 12 March 2023)*
Dr Josephine Camilleri *(Resigned 12 March 2023)*
Dr Philip Tomson
Dr William McLean *(Appointed 11 March 2023)*
Mr Alyn Morgan
Mr Giuseppe Di Filippo
Dr Petros Mylonas *(Appointed 11 March 2022)*
Dr Maria Lessani
Dr Simon Stone
Mr Satnam Singh Virdee
Mrs Risha Patel

Charity number

1149178

Company number

08183601

Registered office

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Independent Examiner

Roger Ogden
Moore Kingston Smith LLP
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Principal Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

This report covers the financial activities of the British Endodontic Society for the financial year ending 31st December 2022.

As in previous years, the Financial Activities will be prepared in accordance with the Charity Commission's "Statement of Recommended Practice: Accounting by Charities" (SORP). The report will be lodged with the Charity Commission, together with the statement of the Society's activities for the year. The report is presented in the form of an "Independent Examiner's Report" as is the requirement of the Charity Commission for charities with a turnover of less than £1 million.

Structure, Governance and Management

Election of Officers 2022/23

President	Sanjeev Bhanderi
President Elect	Maria Lessani
Vice President Elect	Alyn Morgan
Hon. Treasurer	Daniel Vaz de Souza
Hon. Secretary	Phil Tomson
Hon. Asst. Secretary	Dipti Mehta
Hon. Communications Officer	Dr Risha Patel

Governing document

The British Endodontic Society is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Organisational structure

The charity is organised as a society for the promotion of postgraduate education by way of meetings, literature and advice for members, the dental profession and the general public.

Trustee appointment, induction and training

New trustees are appointed by existing trustees if they are seen as helping to fulfil any shortfall in the skill set of the board. The charity holds a general meeting each year. Existing trustees help with the induction and training of new trustees. New trustees are encouraged to read the guidance on trustees' responsibilities issued by the Charity Commission.

Public benefit

The trustees have given due consideration to the Charity Commission guidance on the operation of the Public Benefit requirement and identify that benefit in the activities carried out for the purpose of promoting the objects of the Charity and charitable activities as detailed in this report satisfy this requirement.

Risk management

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

Objective and activities

The activities of the British Endodontic Society aim to promote and advance endodontology and to ensure that the dental and general health of the nation is both maintained and improved, and that life long education is encouraged and facilitated.

Achievements and performance

The charity continues to be in good health. The accounts, including investments, showed a brought forward balance from 2021 of £701,442. The deficit for the year to 31st December 2022 was £68,628.

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Income

Society income from all sources showed an increase from the previous year and was £383,736. This increase was largely due to an increase in events income. Currently, the royalties paid by Blackwell Publishing still represent approximately 50% of the Society income. See section Royalties.

Royalties

These arise from the agreement between the BES and Blackwell Publishing and are royalties on the title of the International Endodontic Journal. The expenses for the journal are borne by the Publishers and the Society receives a donation of a share of the profits. Our donation received in the financial year amounted to £167,354 which is an increase over the royalties received in 2021. The projected income for the coming year will be in line with that of previous years. The success of the Journal is founded on the past and present efforts of the BES, its membership and the editorial board.

Meetings

The Spring Scientific Meeting 2022 was well attended and had an income of £19,290 (£11,915, from registrations and £7,375 of trade income from stands). The Regional Meeting in 2022 has always proved very popular and had an income of £105,645 (£87,065 from registrations, £18,450 of trade income from stands and £130 miscellaneous income). In 2022 the Society has introduced The Early Careers Study Day and this had generated an income of £6,640.

Expenditure

Expenditure has increased compared to last year to £452,364. This was largely due to increased events costs and initiatives like continuing to develop the society's website, teachers group and Early Careers Group. Grants were paid in 2022 in the amount of £59,764 compared to £24,207 in 2021. Society prizes were paid in 2022 to the amount of £7,949.

Future

The society continues committed to its governing motto, "promote, educate and advance". It continues to actively support educational and endodontic research activity, has revamped the structure of its prizes, continues to support the endodontic Teachers Group and the vibrant Early Career Group. The costs of the society are projected to increase in line with the needs of these activities. Unfortunately, 2023 is and continues to be a challenging financial year and in order to protect the scale of our activities membership fees have been increased, the first since 2017, to all categories, the full impact of this measure will be fully disclosed in the 2023 Treasurers report. However, as released in the past year's report, other steps to protect the society activities and financial health have been implemented including, yearly budget, allocation of multiple cash deposits to reduce risk and investments of part of the society reserves in Charities Authorised Investment Funds.

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Summary

The British Endodontic Society continues to remain in a very healthy financial position. The society currently displays a vibrant and younger council, with a very strong membership. The financial success of the BES for the year 2022 was due to the efforts of the entire committee but in particular the efforts of the President, IEJ Editor, Hon Secretary and Annabel Thomas who continues to provide invaluable support and continuity.

Statement of Trustees' Responsibilities

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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 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 the applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities 2015 and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dr Daniel Vaz de Souza
Honorary Treasurer for the British Endodontic Society

29 September 2023

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Ogden FCCA
On behalf of Moore Kingston Smith LLP
Chartered Accountants

29.09.2023

.....

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 Unrestricted funds £	2021 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities		381,975	315,230
Investments		1,761	78
Total income and endowments	2	<u>383,736</u>	<u>315,308</u>
EXPENDITURE ON:			
Charitable activities		452,364	307,442
Total expenditure	4	<u>452,364</u>	<u>307,442</u>
NET INCOME	3	(68,628)	7,866
RECONCILIATION OF FUNDS			
Total funds brought forward at 1 January 2022		<u>701,442</u>	<u>693,576</u>
Total funds carried forward at 31 December 2022		<u><u>632,814</u></u>	<u><u>701,442</u></u>

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022	2021
		£	£
Current Assets			
Debtors	9	121,653	48,399
Investments		30,000	-
Cash at bank and in hand		530,135	712,063
		<u>681,788</u>	<u>760,462</u>
Liabilities			
Creditors: Amounts falling due within one year	10	<u>(48,974)</u>	<u>(59,020)</u>
Net Current Assets		<u>632,814</u>	<u>701,442</u>
Total Assets less Current Liabilities		632,814	701,442
Net Assets		<u><u>632,814</u></u>	<u><u>701,442</u></u>
Represented by:			
Accumulated Funds			
Unrestricted funds			
- General funds	12	<u>632,814</u>	<u>701,442</u>
Total Accumulated Funds		<u><u>632,814</u></u>	<u><u>701,442</u></u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on...29 September 2023



.....
Dr Daniel Vaz De Souza - Trustee

Company number: 08183601

Charity number: 1149178

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

The following notes outline the main accounting policies of the charity which have been used consistently in preparing these accounts.

(a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the companies Act 2006 and Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

The charitable company made a net loss of £68,628 during the year and at the Balance Sheet date had total accumulated funds of £632,814. Subsequent to the year end, the trustees have assessed whether the use of going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income and the impact of the cost of living crisis. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming Resources

All incoming resources are recognised in the period in which they are receivable which is when the charity becomes legally entitled to the resource.

(d) Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It includes both costs that can be allocated directly to such activities as well as support and governance costs, i.e. those costs of an indirect nature necessary to support such activities.

Support and Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity together with costs linked to the strategic management of the charity .

(e) Grant making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the Charitable Company, which are summarised in the Trustees' Annual Report.

(f) Funds

All the charities funds are unrestricted which means they can be used for any of the charitable activities.

2 Income and Endowments

	2022	2021
	£	£
<i>Income from charitable activities</i>		
Delegate fees	113,615	75,190
Other membership income	75,181	70,590
Trade stands	25,825	11,750
Royalties	167,354	157,700
<i>Income from investments</i>		
<i>Bank interest received</i>	1,761	78
Total Income and Endowments	383,736	315,308

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3	Net surplus/(deficit) for the year is stated after charging:			2022	2021
				£	£
	Independent examination fees			11,100	10,800
4	Analysis of resources expended			2022	2021
	Charitable Activities Costs:			£	£
	The promotion of postgraduate education				
	Direct costs (note 5)			218,678	130,585
	Support and Governance costs (note 6)			174,423	152,650
	Grants			59,264	24,207
	Total Charitable Activities Costs			452,364	307,442
5	Direct Expenditure on Charitable Activities			2022	2021
				£	£
	Journal subscription costs			35,990	38,350
	Spring Scientific Meeting costs			37,592	-
	Dentistry Show costs			2,866	-
	Teachers Meeting costs			8,088	-
	Regional Meeting costs			95,894	83,930
	European Society of Endodontology (ESE)			6,716	-
	Early Career Group			18,553	-
	Other meeting costs			12,958	7,245
	Travel costs			21	1,060
				218,678	130,585
6	Analysis of Support Costs	Support	Governance	Total 2022	Total 2021
		£	£	£	£
	Administrator's salary	50,670	-	50,670	46,453
	Admin Support	2,512	-	2,512	2,103
	Prizes	8,364	-	8,364	13,113
	Postage and stationery	2,244	-	2,244	1,162
	Advertising	14,740	-	14,740	6,300
	Bad debt	750	-	750	-
	Bank charges	2,268	-	2,268	246
	Credit card charges	2,501	-	2,501	3,095
	Telephone	405	-	405	370
	Computer and internet	30,063	-	30,063	25,900
	Honoraria	14,358	-	14,358	15,000
	Subscriptions	1,331	-	1,331	760
	Sponsorship	500	-	500	-
	Sundry expenses	3,592	-	3,592	3,629
	Insurance	344	-	344	297
	Accountancy	-	11,538	11,538	12,688
	Legal and consultancy	-	28,242	28,242	21,534
		134,644	39,780	174,423	152,650
7	Analysis of Grants Paid			2022	2021
				£	£
	Research grants			59,264	24,207
				59,264	24,207

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Wages and salaries	2022	2021
	£	£
Wages and salaries	48,266	44,345
National Insurance contributions	1,168	965
Employers Pension Contributions	1,237	1,143
	<u>50,670</u>	<u>46,453</u>

During the year ended 31 December 2022 the charity had an average of 1 employee (2021: 1).
None of the trustees received remuneration or other benefit for the year ended 31 December 2022 (2021: £nil).
None of the trustees were reimbursed for any expenses during the year ended 31 December 2022 (2021: £nil).

9 Debtors	2022	2021
	£	£
Trade debtors	12,290	4,965
Prepayments and accrued income	108,948	43,018
Other debtors	415	416
	<u>121,653</u>	<u>48,399</u>

10 Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	20,764	5,339
Accruals and deferred income	25,208	50,891
Tax and social security	3,002	2,790
	<u>48,974</u>	<u>59,020</u>

11 Deferred income	Balance at 1 January 2022	Released	Income deferred	Balance at 31 December 2022
	£	£	£	£
Deferred income	<u>1,100</u>	<u>(1,100)</u>	<u>9,530</u>	<u>9,530</u>

Deferred income at year end relates to membership income received for year ended 31 December 2022.

12 Analysis of movements on reserves	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Unrestricted reserves				
General funds	<u>701,442</u>	<u>383,736</u>	<u>(452,364)</u>	<u>632,814</u>
	<u>701,442</u>	<u>383,736</u>	<u>(452,364)</u>	<u>632,814</u>

13 Analysis of net assets between funds

All assets and liabilities at the year end relate to unrestricted funds.

14 Company limited by guarantee

The charity is limited by guarantee and does not have any share capital. Each member of the charity is liable to repay the debts up to a limit of £1 each.

15 Related parties

The charity is not aware of any related party transactions during the period.

THE BRITISH ENDODONTIC SOCIETY

(Company Limited by Guarantee)

INCOME	2022	2021
	£	£
<i>Activities for generating funds:</i>		
Delegate fees	113,615	75,190
Other membership income	75,181	70,590
Trade stands	25,825	11,750
Royalties	167,354	157,700
	<u>381,975</u>	<u>315,230</u>
<i>Investment income</i>		
Deposit account interest	1,761	78
Total incoming resources	<u><u>383,736</u></u>	<u><u>315,308</u></u>
EXPENSES		
Administrator's salary costs	50,670	46,453
Admin support	2,512	2,103
Journal subscription costs	35,990	38,350
Spring scientific meeting costs	37,592	-
Regional meeting costs	95,894	83,930
Dentistry show costs	2,866	-
Teachers meeting cost	8,088	-
European Society of Endodontology (ESE)	6,716	-
Early career group	18,553	-
Council expenditures	12,958	7,245
Travel and subsistence	21	1,060
Prizes	8,364	13,113
Postage and stationery	2,244	1,162
Advertising	14,740	6,300
Bank charges	2,268	246
Credit card charges	2,501	3,095
Telephone	405	370
Computer and internet	30,063	25,900
Honoraria	14,358	15,000
Subscriptions	1,331	760
Research grants	59,264	24,207
Sundry expenses	3,592	3,629
Bad debt	750	-
Sponsorship	500	-
Insurance	344	297
	<u>412,585</u>	<u>273,220</u>
Accountancy	11,538	12,688
Legal and consultancy	28,242	21,534
	<u>39,780</u>	<u>34,222</u>
Total resources expended	<u>452,364</u>	<u>307,442</u>
Net income	<u><u>(68,628)</u></u>	<u><u>7,866</u></u>

This page does not form part of the financial statements and is for the Trustees' information only.

THE BRITISH ENDODONTIC SOCIETY

England & Wales - Charity number 1149178

Accounts

THE BRITISH ENDODONTIC SOCIETY

Company Limited by Guarantee

Trustees' Report And Unaudited Financial Statements

For the year ended 31 December 2021

Registered Charity No. 1149178
Company No. 08183601

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
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THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors

Mr Mark Hunter
Kunal Patel
Dipti Mehta
Mr Sanjeev Bhanderi
Dr Daniel Vaz De Souza
Dr Samuel Mark McAlister
Dr Josephine Camilleri
Dr Philip Tomson
Dr William McLean *(Resigned 20 May 2021)*
Mr Alyn Morgan
Mr Giuseppe Di Filippo
Mr Iad Gharib *(Resigned 20 May 2021)*
Dr Noman Ahmed Athwal *(Resigned 20 May 2021)*
Dr Maria Lessani
Dr Simon Stone *(Appointed 20 May 2021)*
Mr Satnam Singh Virdee *(Appointed 20 May 2021)*
Mrs Risha Patel *(Appointed 20 May 2021)*

Charity number

1149178

Company number

08183601

Registered office

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Independent Examiner

Silvia Vitiello
Moore Kingston Smith LLP
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Principal Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

**THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

This report covers the financial activities of the British Endodontic Society for the financial year ending 31st December 2021.

As in previous years, the Financial Activities will be prepared in accordance with the Charity Commission's "Statement of Recommended Practice: Accounting by Charities" (SORP). The report will be lodged with the Charity Commission, together with the statement of the Society's activities for the year. The report is presented in the form of an "Independent Examiner's Report" as is the requirement of the Charity Commission for charities with a turnover of less than £500,000.

Structure, Governance and Management

Election of Officers 2021/22

President	Sanjeev Bhanderi
President Elect	Maria Lessani
Vice-President Elect	Alyn Morgan
Hon. Treasurer	Daniel Vaz de Souza
Hon. Secretary	Phil Tomson
Hon. Asst. Secretary	Dipti Mehta
Hon. Communications Officer	Dr Risha Patel

Governing document

The British Endodontic Society is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Organisational structure

The charity is organised as a society for the promotion of postgraduate education by way of meetings, literature and advice for members, the dental profession and the general public.

Trustee appointment, induction and training

New trustees are appointed by existing trustees if they are seen as helping to fulfil any shortfall in the skill set of the board. The charity holds a general meeting each year. Existing trustees help with the induction and training of new trustees. New trustees are encouraged to read the guidance on trustees' responsibilities issued by the Charity Commission.

Public benefit

The trustees have given due consideration to the Charity Commission guidance on the operation of the Public Benefit requirement and identify that benefit in the activities carried out for the purpose of promoting the objects of the Charity and charitable activities as detailed in this report satisfy this requirement.

Risk management

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

Objective and activities

The activities of the British Endodontic Society aim to promote and advance endodontology and to ensure that the dental and general health of the nation is both maintained and improved, and that life long education is encouraged and facilitated.

Achievements and performance

The last AGM was held in May 2021 and since then it has remained a very busy time for the BES, supporting emergence from the pandemic, ensuring core business is maintained and developing innovations for our members and the profession. During this time, the council has continued to be led by Sanjeev Bhanderi. The council continues to evolve and wishes a fond farewell to Kunal Patel who was the Hon Comms Officer and welcomes Simon Stone, Risha Patel and Satnam Virdee.

As the pandemic has unfolded and healthcare services are restored the BES has continued to update its SOPs which can be found on its website and engage with PHE and OCDO. Many members of the council deserve a lot of credit for working as a team and ensuring the BES was prominent throughout the covid response.

Meetings

As restrictions related to COVID reduced during 2021 it was very exciting to hold the Autumn Regional meeting face to face 14-16 October 2021 in Stratford-upon-Avon with a theme - "To treat, or not to treat, that is the question".

There was tremendous excitement to attend a face-to-face conference and meet up with old friends.

As the SSM did not run in 2021 a 3-day conference was arranged. It was an excellent opportunity to hear

from the Principle Investigators who carried out work to address the impact of Aerosol Generating Procedures in dentistry with respect to COVID-19 funded by the BES. Presentations were received by: James Allison (University of Newcastle), Owen Addison (KCL) and Brian Natress/Jon Vernon (University of Leeds). The presentations were extremely well received and showed the tremendous contribution the work has made to the COVID response to the profession and demonstrated that the investment made by the BES in this research was very worthwhile and had a great impact.

There was a whole host of other speakers during the 3 days which included: Sadia Niazi (KCL), Kerstin Galler (University of Erlangen), Francesc Sans Abella (International University of Catalunya), Shanon Patel (KCL), Teresa Moliz (University of Granada), Frédéric Bukiet, (Aix-Marseille University), Jean Philippe Mallet (University Paul Sabatier) and Jarom Ray (US Air Force Academy).

It was a highly successful meeting and a great time was had by all.

Engagement

The BES does its best to represent the views of our membership across a number of issues facing our speciality and dentistry in general. We continue to build relationships with other specialist societies, the BDA and have representation on a number of representative bodies.

Members of council sit as representatives for the BES on the SAC, RD:UK, ESE, senate of dental specialities. This year work has included contribution to Revised Standards for Specialty Training, review of the GDC endodontic curriculum, coding for tariffs for hospital payments (GIRFT) amongst other pieces of work.

The Early Careers Group (ECG) was launched at the Regional Meeting on 14th Oct 2021 and received tremendous feedback. The aim is to help further the education and training for dental professionals at the early stages of their career, all of whom share a passion for and interest in Endodontology. There is another reception at the SSM later today and further meetings planned during 2022. Particular thanks should go to thank Kunal Patel, Daniel Vaz de Souza and Maria Lessani for their work on this.

Bun San Chong and Pratik Shah the creators the EndooApp have generously donated this interactive tool for complexity case assessment, which will be useful for all practitioners of dentistry particularly to those early in their career. This is an excellent development and great thanks go to Chong and Pratik

Josette Camilleri is leading an oral health and dental trauma awareness campaign on behalf of the BES at the forthcoming Commonwealth Games to be held in Birmingham later this year. A national competition amongst dental students in UK dental schools has been advertised in order to create posters to spearhead the campaign.

International Endodontic Journal

The departure of Paul Dummer was announced at the last AGM and Paul was acknowledged for his tremendous achievements and success for guiding the journal for 23 years. As the BES hold the title rights for the IEJ, Wiley involved the BES heavily in the appointments process of the new Editor in Chief

of the journal. Hal Duncan was appointed from a selection of higher calibre applicants. The BES look forward to working with Hal in the years to come.

Fluent PR Marketing

The Society remains engaged with Andrea Williams of Fluent PR Marketing, who has considerable experience in the PR industry, and specifically with dentistry. Andrea Williams continues to assist with our marketing and social media strategy as well as the regular newsletters to members.

Membership

Membership of the Society stands at 564. Membership fees remain at £110 to go towards covering administration costs for the running of Society and the monthly editions of the International Endodontic Journal.

IFEA World Endodontic Conference 2024

Dr William McLean is working with the organisation committee to confirm the programme and the speakers for this exciting event and members will be kept up to dates as plans crystallise.

Education

The BES continues to engage with endodontic educators and academics across the UK and internationally. Professor Alison Qualtrough arranged and hosted a teaching meeting of UK and Ireland undergraduate teachers in February this year which was a tremendous success. It was incredibly timely given the difficulties of catching up on the lost time for teaching undergraduates through the pandemic. The importance of sharing day to day challenges and good practice to overcome these challenges cannot be overestimated for those developing the grass root of our profession.

Alison and Will Mclean have created an online lecture series which was developed for new graduates. It is a tremendous resource with lectures from, Phil Tomson, James Darcy, Sanjeev Bhandari, Will McLean, Mark Hunter, Noushad Rahim and Alyn Morgan. The lecture series is available to all on the BES website.

Research Grants

No research grants were awarded since the last AGM as it was decided to leave a fallow period after the significant investment that was made into the research to address the impact of Aerosol Generating Procedures in dentistry with respect to COVID-19. The grant for research worker is active again in 2022.

Awards

The society has a number of awards and grants that are offered on an annual basis and this is a really important part of the business of the society to encourage enthusiastic developing clinicians, researchers and teachers. The new awards that were installed last year have been a great success and applications for all awards that are now offered have been plentiful and of high quality which is incredibly exciting.

We would encourage all members to participate for any award that they may be eligible for. For those members working in universities or involved in training early career dentists we would ask that you make your students aware of the competitions that they may be able to enter during their time as undergraduates and newly qualified dentists.

Financial review

The charity continues to be in good health. The accounts showed a brought forward balance from 2020 of £693,576. The surplus for the year to 31st December 2021 was £7,866.

Income

Society income from all sources showed an increase from the previous year and was £315,308. This increase was largely due to an increase in events income. Currently, the royalties paid by Blackwell Publishing still represent approximately 50% of the Society income. See *section Royalties*.

Royalties

These arise from the agreement between the BES and Blackwell Publishing and are royalties on the title of the International Endodontic Journal. The expenses for the journal are borne by the Publishers and the Society receives a donation of a share of the profits. Our donation received in the financial year amounted to £157,700 which is an increase over the royalties received in 2019. In 2020 a positive adjustment of £62,524 was received. As reported in 2020 this was a result of an error on behalf of the publisher when calculating costs. The projected income for the coming year will be in line with that of previous years. The success of the Journal is founded on the past and present efforts of the BES, its membership and the editorial board.

Meetings

The Spring Scientific Meeting 2021 was cancelled due to the Covid 19 pandemic. The extraordinary three-day Regional Meeting in 2021 proved very popular and had an income of £86,940 (£73,790 from registrations, £11,750 of trade income from stands and £1,400 miscellaneous income).

Expenditure

Expenditure has increased compared to last year to £307,442. This was largely due to increased events costs and partial payments of £23,000, associated with the development of a new website. Research Grants were paid in 2021 in the amount of £24,207 compared to £40,597 in 2020. This includes the partial payment of Covid 19 extraordinary *research grants*.

Summary

The British Endodontic Society continues to remain in a very healthy financial position with a good membership. The financial success of the BES for the year 2021 was due to the efforts of the entire committee but in particular the efforts of the President, IEJ Editor, Hon Secretary, past Hon Treasurer Dr William McLean and Annabel Thomas who continues to provide invaluable support and continuity. Examined and submitted final accounts will be published on the Charity Commission website before October 30th this year.

Reserves policy

At the year end, the organisation held reserves of £701,442. The charity does not have a formal reserves policy but the trustees believe that they have adequate reserves.

Going concern

The trustees have considered any residual impact of the ongoing Covid-19 pandemic and other factors which could impact the charity's ability to continue to operate. The current outlook is more positive than in recent years and it is expected that Meetings will be able to continue in person. Where that was not possible in 2020 and part of 2021, expenses could be well-managed so as to mitigate the risk to the charity, which also benefits from strong cash and reserves balances. The Council therefore considers it appropriate for the going concern basis to be adopted for these accounts.

Plans for future periods

The society continues committed to its governing motto, "promote, educate and advance". It continues to actively support educational and endodontic research activity, has revamped the structure of its prizes, continues to support the endodontic Teachers Group and just recently launched the Early Career Group. The costs of the society are projected to increase in line with the needs of these activities. Steps to protect the society activities and financial health have been implemented including, yearly budget, allocation of multiple cash deposits to reduce risk and, due to be actioned, with the support of Moore Kingston Smith financial advisers, investment of approximately a third of the society reserves in Charities Authorised Investment Funds.

Statement of Trustees' Responsibilities

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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 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 the applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities 2015 and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Dr Daniel Vaz de Souza
Honorary Treasurer

27.09.22

Date

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Silvia Vitiello FCCA
On behalf of Moore Kingston Smith LLP
Chartered Accountants

28/9/22

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 Unrestricted funds £	2020 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities		315,230	278,733
Investments		78	604
Total income and endowments	2	<u>315,308</u>	<u>279,337</u>
EXPENDITURE ON:			
Charitable activities		307,442	251,536
Total expenditure	4	<u>307,442</u>	<u>251,536</u>
NET INCOME	3	7,866	27,801
RECONCILIATION OF FUNDS			
Total funds brought forward at 1 January 2021		<u>693,576</u>	<u>665,775</u>
Total funds carried forward at 31 December 2021		<u>701,442</u>	<u>693,576</u>

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current Assets			
Debtors	9	48,399	45,931
Cash at bank and in hand		712,063	671,119
		<u>760,462</u>	<u>717,050</u>
Liabilities			
Creditors: Amounts falling due within one year	10	(59,020)	(23,474)
Net Current Assets		<u>701,442</u>	<u>693,576</u>
Total Assets less Current Liabilities		<u>701,442</u>	<u>693,576</u>
Net Assets		<u><u>701,442</u></u>	<u><u>693,576</u></u>
Represented by:			
Accumulated Funds			
Unrestricted funds			
- General funds	12	701,442	693,576
Total Accumulated Funds		<u><u>701,442</u></u>	<u><u>693,576</u></u>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on... 27/9/22



Dr Daniel Vaz De Souza - Trustee

Company number: 08183601

Charity number: 1149178

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

The following notes outline the main accounting policies of the charity which have been used consistently in preparing these accounts.

(a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the companies Act 2006 and Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

The charitable company made a net surplus of £7,866 during the year and at the Balance Sheet date had total accumulated funds of £701,442. Subsequent to the year end and in light of the coronavirus pandemic, the trustees have assessed whether the use of going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income and the impact of the pandemic. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming Resources

All incoming resources are recognised in the period in which they are receivable which is when the charity becomes legally entitled to the resource.

(d) Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It includes both costs that can be allocated directly to such activities as well as support and governance costs, i.e. those costs of an indirect nature necessary to support such activities.

Support and Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity together with costs linked to the strategic management of the charity.

(e) Grant making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the Charitable Company, which are summarised in the Trustees' Annual Report.

(f) Funds

All the charities funds are unrestricted which means they can be used for any of the charitable activities.

2 Income and Endowments

	2021	2020
	£	£
<i>Income from charitable activities</i>		
Delegate fees	75,190	16,325
Other membership income	70,590	67,122
Trade stands	11,750	-
Royalties	157,700	195,286
<i>Income from investments</i>		
Bank interest received	78	604
Total Income and Endowments	315,308	279,337

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3	Net surplus/(deficit) for the year is stated after charging:			2021	2020
				£	£
				<u>10,800</u>	<u>11,380</u>
4	Analysis of resources expended			2021	2020
	Charitable Activities Costs:			£	£
	The promotion of postgraduate education				
				130,585	90,576
				152,650	120,363
				24,207	40,597
	Total Charitable Activities Costs			<u>307,442</u>	<u>251,536</u>
5	Direct Expenditure on Charitable Activities			2021	2020
				£	£
				38,350	42,598
				-	34,713
				83,930	8,357
				7,245	2,024
				1,060	2,884
				<u>130,585</u>	<u>90,576</u>
6	Analysis of Support Costs	Support	Governance	Total	Total
		£	£	2021	2020
				£	£
	Administrator's salary	46,453	-	46,453	46,487
	Admin Support	2,103	-	2,103	312
	Prizes	13,113	-	13,113	7,847
	Postage and stationery	1,162	-	1,162	1,586
	Advertising	6,300	-	6,300	16,042
	Bad debt	-	-	-	-
	Bank charges	246	-	246	280
	Credit card charges	3,095	-	3,095	2,444
	Telephone	370	-	370	496
	Computer and internet	25,900	-	25,900	57
	Honoraria	15,000	-	15,000	4,000
	Subscriptions	760	-	760	1,355
	Sponsorship	-	-	-	-
	Sundry expenses	3,629	-	3,629	4,074
	Insurance	297	-	297	240
	Accountancy	-	12,688	12,688	11,000
	Legal and consultancy	-	21,534	21,534	24,143
		<u>118,428</u>	<u>34,222</u>	<u>152,650</u>	<u>120,363</u>
7	Analysis of Grants Paid			2021	2020
				£	£
	Research grants			24,207	40,597
				<u>24,207</u>	<u>40,597</u>

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Wages and salaries	2021	2020
	£	£
Wages and salaries	44,345	44,127
National Insurance contributions	965	1,225
Employers Pension Contributions	1,143	1,135
	<u>46,453</u>	<u>46,487</u>

During the year ended 31 December 2021 the charity had an average of 1 employee (2020: 1).

None of the trustees received remuneration or other benefit for the year ended 31 December 2021 (2020: £nil).

None of the trustees were reimbursed for any expenses during the year ended 31 December 2021 (2020: £nil).

9 Debtors	2021	2020
	£	£
Trade debtors	4,965	2,825
Prepayments and accrued income	43,018	42,690
Other debtors	416	416
	<u>48,399</u>	<u>45,931</u>

10 Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	5,339	1,452
Accruals and deferred income	50,891	16,897
Tax and social security	2,790	2,959
Other creditors	-	2,166
	<u>59,020</u>	<u>23,474</u>

11 Deferred income	Balance at 1 January 2021	Released	Income deferred	Balance at 31 December 2021
	£	£	£	£
Deferred income	1,770	(1,770)	1,100	1,100

Deferred income at year end relates to membership income received for year ended 31 December 2022.

12 Analysis of movements on reserves	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Unrestricted reserves				
General funds	693,576	315,308	(307,442)	701,442
	<u>693,576</u>	<u>315,308</u>	<u>(307,442)</u>	<u>701,442</u>

13 Analysis of net assets between funds

All assets and liabilities at the year end relate to unrestricted funds.

14 Company limited by guarantee

The charity is limited by guarantee and does not have any share capital. Each member of the charity is liable to repay the debts up to a limit of £1 each.

15 Related parties

The charity is not aware of any related party transactions during the period.

THE BRITISH ENDODONTIC SOCIETY
(Company Limited by Guarantee)

INCOME	2021	2020
	£	£
<i>Activities for generating funds:</i>		
Delegate fees	75,190	16,325
Other membership income	70,590	67,122
Trade stands	11,750	-
Royalties	157,700	195,286
	<u>315,230</u>	<u>278,733</u>
<i>Investment income</i>		
Deposit account interest	78	604
Total incoming resources	<u><u>315,308</u></u>	<u><u>279,337</u></u>
EXPENSES		
Administrator's salary costs	46,453	46,487
Admin Support	2,103	312
Journal subscription costs	38,350	42,598
Spring Scientific Meeting costs	-	34,713
Regional Meeting costs	83,930	8,357
Council expenditures	7,245	2,024
Travel and subsistence	1,060	2,884
Prizes	13,113	7,847
Postage and stationery	1,162	1,586
Advertising	6,300	16,042
Bank charges	246	280
Credit card charges	3,095	2,444
Telephone	370	496
Computer and internet	25,900	57
Honoraria	15,000	4,000
Subscriptions	760	1,355
Research grants	24,207	40,597
Sundry expenses	3,629	4,074
Sponsorship	-	-
Insurance	297	240
	<u>273,220</u>	<u>216,393</u>
Accountancy	12,688	11,000
Legal and consultancy	21,534	24,143
	<u>34,222</u>	<u>35,143</u>
Total resources expended	<u>307,442</u>	<u>251,536</u>
Net income	<u><u>7,866</u></u>	<u><u>27,801</u></u>

This page does not form part of the financial statements and is for the Trustees' information only.

THE BRITISH ENDODONTIC SOCIETY

England & Wales - Charity number 1149178

Accounts

THE BRITISH ENDODONTIC SOCIETY

Company Limited by Guarantee

Trustees' Report And Unaudited Financial Statements

For the year ended 31 December 2020

Registered Charity No. 1149178
Company No. 08183601

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
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THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors

Mr Mark Hunter
Mr Stephen Cawte *(Resigned 14 March 2020)*
Kunal Patel
Dipti Mehta
Pratik Shah *(Resigned 14 March 2020)*
Mr Sanjeev Bhandari
Dr Daniel Vaz De Souza
Dr Samuel Mark Mcalister *(Appointed 14 March 2020)*
Philip Tomson
Dr William McLean *(Resigned 20 May 2021)*
Mr Alyn Morgan
Mr Giuseppe Di Filippo
Mr Iad Gharib *(Resigned 20 May 2021)*
Dr Noman Ahmed Athwal *(Resigned 20 May 2021)*
Dr Maria Lessani
Dr Josephine Camilleri *(Appointed 14 March 2020)*
Dr Simon Stone *(Appointed 20 May 2021)*
Mr Satnam Singh Virdee *(Appointed 20 May 2021)*
Mrs Risha Patel *(Appointed 20 May 2021)*

Charity number

1149178

Company number

08183601

Registered office

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Independent Examiner

Silvia Vitiello
Moore Kingston Smith LLP
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Principal Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

This report covers the financial activities of the British Endodontic Society for the financial year ending 31st December 2020.

As in previous years, the Financial Activities will be prepared in accordance with the Charity Commission's "Statement of Recommended Practice: Accounting by Charities" (SORPS). The report will be lodged with the Charity Commission, together with the statement of the Society's activities for the year. The report is presented in the form of an "Independent Examiner's Report" as is the requirement of the Charity Commission for charities with a turnover of less than £500,000.

Structure, Governance and Management

Election of Officers 2020/2021

Due to the impact of Covid-19 it was agreed that the Honorary Officers will repeat their year in Office for 21/22. This motion was unopposed. Dr Will McLean will however step down as Honorary Treasurer having completed two terms of Office and Dr Daniel Vaz de Souza has kindly agreed to take his place, following a vote on Council. This has led to a vacancy as the BES ESE Representative and this vacancy has been filled by Dr Giuseppe Di Filippo, following a Council vote.

President	Sanjeev Bhanderi
President Elect	Maria Lessani
Vice-President Elect	Alyn Morgan
Hon. Treasurer	Daniel Vaz de Souza
Hon. Secretary	Phil Tomson
Hon. Asst. Secretary	Dipti Mehta
Hon. Communications Officer	Kunal Patel

Three new members to Council, Dr Risha Patel, Dr Satnam Singh Virdee, and Dr Simon Stone have been elected by the membership, using online voting. It is with the agreement of the AGM that these positions are ratified and the President welcomed them to the Council.

Governing document

The British Endodontic Society is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Organisational structure

The charity is organised as a society for the promotion of postgraduate education by way of meetings, literature and advice for members, the dental profession and the general public.

Trustee appointment, induction and training

New trustees are appointed by existing trustees if they are seen as helping to fulfil any shortfall in the skill set of the board. The charity holds a general meeting each year. Existing trustees help with the induction and training of new trustees. New trustees are encouraged to read the guidance on trustees' responsibilities issued by the Charities Commission.

Public benefit

The trustees have given due consideration to the Charity Commission guidance on the operation of the Public Benefit requirement and identify that benefit in the activities carried out for the purpose of promoting the objects of the Charity and charitable activities as detailed in this report satisfy this requirement.

Risk management

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

Objectives and activities

The activities of the British Endodontic Society aim to promote and advance endodontology to ensure that the dental and general health of the nation is both maintained and improved, and that life long education is encouraged and facilitated.

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

The last 6 months since the last AGM in Nov 2020 have continued to be challenging time for everyone but this has not stopped the work of the society in its 58th Year. During this time the council has been led by the current President Sanjeev Bhanderi as his office and the council officers were rolled over for a further year due to the COVID pandemic.

COVID Response

The BES took a very active role early in engaging with the COVID response to support it's members by developing guidelines and SOPs which included the following:

Advice on Triage and Management for Primary Dental Care and other healthcare providers during the COVID-19 Pandemic (<https://britishendodonticsociety.org.uk/wp-content/uploads/2020/03/BES-AAA-Document-31st-March-v1.1.pdf>)

Diagnosis and Management of Endodontic Emergencies, a British Endodontic Society Position Paper for Primary Dental Care and other healthcare providers during the COVID-19 pandemic (<https://britishendodonticsociety.org.uk/wp-content/uploads/2020/04/BES-Emergency-Protocol-v3-April-23-1.pdf>)

BES COVID-19 Return to Work SOP (<https://britishendodonticsociety.org.uk/wp-content/uploads/2020/10/BES-Covid-19-Return-to-Work-SOP-v-1.3-12th-October-20.pdf>)

These guidelines and SOPs have been included in documents released by PHE and OCDO. They have also been referenced in international academic journals and been widely appreciated. They have been kept up to date as things have developed through the pandemic.

Many members of the council deserve a lot of credit for working late into the night in order to develop these quickly and ensure they evolved with the changing situation.

Meetings

This has obviously been a strange year with cancellation of face to face meetings but the Autumn regional meeting was conducted in Nov 2020 and was a great success.

There were talks from Drs. Daniel Cerny, Gianluca Plotini, Mo Fayed, and Hagay Shemesh, and 252 people registered. The meeting was greatly received

The society is keen to get back to face to face meetings as soon as possible as it appreciates that one of the highlights of any BES meeting is catching-up with friends and colleagues.

Engagement

The BES does it's best to represent the views of our membership across a number of issues facing our speciality and dentistry in general. We continue to build relationships with other specialist societies, the BDA and have representation on a number of representative bodies.

Members of council sit as representatives for the BES on the SAC, RD:UK, ESE, senate of dental specialities. This year work has included contribution to Revised Standards for Specialty Training, review of the GDC endodontic curriculum, coding for tariffs for hospital payments (GIRFT) amongst other pieces of work.

The BES support the national and international campaign about Antibiotic Resistance Awareness produced a patient information video that was created by Shalini Kanagasingam and Nargis Sonde which educates patients about the situations when antibiotics are not suitable to treat dental pain (<https://britishendodonticsociety.org.uk/patient-public/use-of-antibiotics>). In order to improve impact next year PHE are happy to partner us.

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee) REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

New for 2021 is the BES Early Career Group. The Early Career Group (ECG) received official status as a sub-section of the BES at the AGM in November 2020. The aim is to help further the education and training for dental professionals at the early stages of their career, all of who share a passion for and interest in Endodontology. It will also act as a forum for dentists to network and exchange information, working towards the formation of a small sub-committee in the future. I'd like to thank Kunal Patel, Daniel Vaz de Souza and Maria Lessani for their work on this. We have also published recently an Early Careers Guide on our website to try and answer some of the questions which occur regularly as to routes to advancing in the specialty.

In order to support GDPs and to improve consistency of the delivery of endodontic procedures in the UK a working group from the BES council have been working on a set of Best Practice Guidelines for Endodontics which should be released later this year.

Fluent PR Marketing

The Society remains engaged with Andrea Williams of Fluent PR Marketing, who has considerable experience in the PR industry, and specifically with dentistry. Andrea Williams continues to assist with our marketing and social media strategy as well as the regular newsletters to members.

Website

Although the BES website was put on a new platform to modernise it there is an appreciation things could be better, so alternative web support is being sought in order to develop it further.

Membership

Membership of the Society stands at 595. Membership fees remain at £110 to go towards covering administration costs for the running of Society and the monthly editions of the International Endodontic Journal.

IFEA World Endodontic Conference 2024

Dr William McLean has put together an organisation committee with separate working groups that is now getting into much more detail with organising what will be a tremendous event. The priority at this stage is to confirm the programme and the speakers. Members will be kept up to dates as plans crystallise.

Education

The BES continues to engage with endodontic educators and academics across the world to ensure that the specialty remains at the forefront of dental education at both undergraduate and postgraduate level. This year it was particular important due to the difficulties of delivering UG and PGs through the COVID pandemic. Professor Alison Qualtrough arranged online meeting of UK educators in Endodontics on Nov 27th 2020 in order to share updates, experiences and best practice to support those involved.

Research Grants

The BES felt that it had an opportunity to support research aimed at addressing and/or mitigating against the impacts of Aerosol Generating Procedures (AGPs) during the COVID-19 outbreak in order to help members and the dental profession develop a safe environment to work in. It allocated a total of £85 000 between 3 groups at KCL, Leeds and Newcastle. It has resulted in publications so far:

Sergis A, Wade WG, Gallagher JE, Morrell AP, Patel S, Dickinson CM, Nizarali N, Whaites E, Johnson J, Addison O, Hardalupas Y. Mechanisms of Atomization from Rotary Dental Instruments and Its Mitigation. J Dent Res. 2021 Mar;100(3):261-267.

Llandro H, Allison JR, Currie CC, Edwards DC, Bowes C, Durham J, Jakubovics N, Rostami N, Holliday R. Evaluating splatter and settled aerosol during orthodontic debonding: implications for the COVID-19 pandemic. Br Dent J. 2021 Jan 8;1-7

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Holliday R, Allison JR, Currie CC, Edwards DC, Bowes C, Pickering K, Reay S, Durham J, Lumb J, Rostami N, Coulter J, Nile C, Jakubovics N. Evaluating contaminated dental aerosol and splatter in an open plan clinic environment: Implications for the COVID-19 pandemic. J Dent. 2021 Feb;105:103565.

The principle investigators of each group will be asked to present a summary of their findings at the joint spring/autumn meeting in October.

The Spring 2020 research grant was awarded to Dr David Edwards, University of Newcastle, with a project entitled: To develop and validate an irreversible pulpitis model in the rat molar, explore central processing of nociception and collect preliminary data on current management strategies.

The Autumn 2020 research grant for research workers was awarded to Satnam Virdee at Birmingham School of Dentistry with a project entitled: The effects of dentine extracellular components on mesenchymal stem cells derived from human inflamed periapical granulation tissue - an in vitro experiment.

In order to off-set some the investment in COVID related research the grant for research workers will be suspended in 2021.

Awards

The society has a number of awards and grants that are offered on an annual basis and this is a really important part of the business of the society to encourage enthusiastic developing clinicians, researchers and teachers. This year the Assistant Honorary Secretary Dipti Mehta and the President Elect Maria Lessani have reviewed the prizes and the following changes have been agreed through council:

Undergraduate Research Prize

We offer a new annual national award to the best undergraduate research project in the field of Endodontology submitted by a dental undergraduate student.

Aspiring Young Researcher

Best systematic review or research project in the field of Endodontology submitted by an Early Careers Dentist

Outstanding Clinical case Award

The prize is open to any member of the BES, who is currently undertaking a postgraduate degree course in Endodontology.

Young Practitioner Prize in Endodontology

The prize is open to any member of the BES, who has been on the GDC register for up to five years. This prize is not open to Foundation Dentists in their first training year (DF1). Those members who have completed or are on Taught Masters programs in Endodontics are not eligible to enter. - submit three case reports.

Inspirational Full time lecturer award

The winner of the award will have been nominated for their dedication to the delivery of endodontic education to their students; inspiring a desire to pursue excellence in endodontics throughout their careers.

Inspirational part-time lecturer award

Same as above but part time.

**THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

The complete set of prizes are advertised periodically through the year at appropriate time via the website and social media.

We would encourage all members to participate in those areas where they may be eligible. For those members working in universities or involved in training early career dentists we would ask that you make your students aware of the competitions that they may be able to enter during their time as undergraduates and newly qualified dentists.

Financial review

The charity continues to be in good health. The accounts showed a brought forward balance from 2019 of £665,776. The surplus for the year was £27,801.

Income

Society income from all sources showed a decrease from the previous year and was £279,337. This decrease was largely due to a reduction in Events income due to Covid-19 pandemic.

Royalties

These arise from the agreement between the BES and Blackwell Publishing and are royalties on the title of the International Endodontic Journal. The expenses for the journal are borne by the Publishers and the Society receives a donation of a share of the profits. Our donation received in the financial year amounted to £195,286 which is an increase over the previous year of £62,524. This was a result of an error on behalf of the publisher when calculating costs. A one off adjustment of the donation was necessary to account for this error. The projected income for the coming year will be in line with that of previous years. The success of the Journal is founded on the past and present efforts of the BES, its membership and the editorial board.

Expenditure

Expenditure was decreased compared to last year at £251,536. This was largely due to reduced Events costs. Although Spring meeting 2020 was cancelled, we have incurred costs of £45,086 (deposits paid). Research Grants were paid in 2020 in the amount of £40,597 compared to £3,869 in 2019.

Meetings

The Spring Scientific Meeting 2020 was cancelled due to the Covid 19 pandemic. The Regional Meeting in 2020 was held virtually and had an income of £16,325.

Summary

The British Endodontic Society continues to remain in a very healthy financial position with a good membership. The financial success of the BES for the year 2020 was due to the efforts of the entire committee but in particular the efforts of the President, IEJ Editor, Hon Secretary and Annabel Thomas continues to provide invaluable support and continuity.

Reserves policy

At the year end, the organisation held reserves of £693,576. The charity does not have a formal reserves policy but the trustees believe that they have adequate reserves.

Going concern

The accounts have been approved during the ongoing concern with Covid-19. The situation in the early part of 2021 is still very uncertain which led to the decision not to hold the usual Spring Scientific Meeting in March 2021 but to combine it with the Regional Meeting in October 2021 when it is expected that the situation in the UK will continue to improve and it will ensure that any risks will be assessed and appropriate action taken. This will form part of the Society's normal risk management processes. In addition, Society expenses in 2021 have been reduced due to most of the activity of the Society in 2020 and 2021 being digital. Therefore Council considers it appropriate for the going concern basis to be adopted for these accounts.

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for future periods

The Charity plans to improve its services to its members, the dental profession and the general public in line with its charitable objectives.

Statement of Trustees' Responsibilities

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities 2015 and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



.....
Dr Daniel Vaz De Souza
Trustee

23.09.21
.....
Date

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Silvia Vitiello FCCA
On behalf of Moore Kingston Smith LLP
Chartered Accountants

23/09/2021

4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 Unrestricted funds £	2019 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities		278,733	316,860
Investments		604	1,106
Total income and endowments	2	<u>279,337</u>	<u>317,966</u>
EXPENDITURE ON:			
Charitable activities		251,536	353,804
Total expenditure	4	<u>251,536</u>	<u>353,804</u>
NET INCOME	3	27,801	(35,838)
RECONCILIATION OF FUNDS			
Total funds brought forward at 1 January 2020		<u>665,775</u>	<u>701,613</u>
Total funds carried forward at 31 December 2020		<u>693,576</u>	<u>665,775</u>

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current Assets			
Debtors	9	45,931	54,296
Cash at bank and in hand		671,119	640,128
		<u>717,050</u>	<u>694,424</u>
Liabilities			
Creditors: Amounts falling due within one year	10	<u>(23,474)</u>	<u>(28,649)</u>
Net Current Assets		<u>693,576</u>	<u>665,775</u>
Total Assets less Current Liabilities		693,576	665,775
Net Assets		<u><u>693,576</u></u>	<u><u>665,775</u></u>
Represented by:			
Accumulated Funds			
Unrestricted funds			
- General funds	12	693,576	665,775
Total Accumulated Funds		<u><u>693,576</u></u>	<u><u>665,775</u></u>

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on.....



.....
Dr Daniel Vaz De Souza - Trustee

Company number: 08183601
Charity number: 1149178

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

The following notes outline the main accounting policies of the charity which have been used consistently in preparing these accounts.

(a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the companies Act 2006 and Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

The charitable company made a net surplus of £27,801 during the year and at the Balance Sheet date had total accumulated funds of £693,576. Subsequent to the year end and in light of the coronavirus pandemic, the trustees have assessed whether the use of going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income and the impact of the pandemic. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming Resources

All incoming resources are recognised in the period in which they are receivable which is when the charity becomes legally entitled to the resource.

(d) Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It includes both costs that can be allocated directly to such activities as well as support and governance costs, i.e. those costs of an indirect nature necessary to support such activities.

Support and Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity together with costs linked to the strategic management of the charity.

(e) Grant making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the Charitable Company, which are summarised in the Trustees' Annual Report.

(f) Funds

All the charities funds are unrestricted which means they can be used for any of the charitable activities.

2 Income and Endowments

	2020	2019
<i>Income from charitable activities</i>	£	£
Delegate fees	16,325	98,808
Other membership income	67,122	71,150
Trade stands	-	14,140
Royalties	195,286	132,762
<i>Income from investments</i>		
Bank interest received	604	1,106
Total Income and Endowments	279,337	317,966

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3	Net surplus/(deficit) for the year is stated after charging:			2020	2019
				£	£
	Independent examination fees			<u>11,380</u>	<u>11,000</u>
4	Analysis of resources expended			2020	2019
	Charitable Activities Costs:			£	£
	The promotion of postgraduate education				
	Direct costs (note 5)			95,328	153,874
	Support and Governance costs (note 6)			115,611	196,061
	Grants			40,597	3,869
	Total Charitable Activities Costs			<u>251,536</u>	<u>353,804</u>
5	Direct Expenditure on Charitable Activities			2020	2019
				£	£
	Journal subscription costs			47,350	49,595
	Spring Scientific Meeting costs			34,713	28,821
	Regional Meeting costs			8,357	53,946
	Dentistry Show costs			-	2,807
	Other meeting costs			2,024	12,066
	Travel costs			2,884	6,639
				<u>95,328</u>	<u>153,874</u>
6	Analysis of Support Costs	Support	Governance	Total 2020	Total 2019
		£	£	£	£
	Administrator's salary	46,487		46,487	40,552
	Admin Support	312		312	-
	Prizes	7,847		7,847	5,659
	Postage and stationery	1,586		1,586	3,247
	Advertising	16,042		16,042	30,138
	Bad debt	-		-	-
	Bank charges	280		280	280
	Credit card charges	2,444		2,444	3,055
	Telephone	496		496	475
	Computer and internet	57		57	44,760
	Honoraria	4,000		4,000	21,441
	Subscriptions	1,355		1,355	-
	Sponsorship	-		-	162
	Sundry expenses	4,074		4,074	10,297
	Insurance	240		240	321
	Accountancy		11,000	11,000	15,564
	Legal and consultancy		19,391	19,391	20,110
		<u>85,220</u>	<u>30,391</u>	<u>115,611</u>	<u>196,061</u>
7	Analysis of Grants Paid			2020	2019
				£	£
	Research grants			40,597	3,869
				<u>40,597</u>	<u>3,869</u>

THE BRITISH ENDODONTIC SOCIETY (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Wages and salaries	2020	2019
	£	£
Wages and salaries	44,127	38,475
National Insurance contributions	1,225	1,184
Employers Pension Contributions	1,135	893
	<u>46,487</u>	<u>40,552</u>

During the year ended 31 December 2020 the charity had an average of 1 employee (2019: 1).
None of the trustees received remuneration or other benefit for the year ended 31 December 2020 (2019: £nil).
None of the trustees were reimbursed for any expenses during the year ended 31 December 2020 (2019: £nil).

9 Debtors	2020	2019
	£	£
Trade debtors	2,825	9,776
Prepayments and accrued income	42,690	44,520
Other debtors	416	-
	<u>45,931</u>	<u>54,296</u>

10 Creditors: Amounts falling due within one year	2020	2019
	£	£
Trade creditors	1,452	4,696
Accruals and deferred income	16,897	21,497
Tax and social security	2,959	2,456
Other creditors	2,165	-
	<u>23,473</u>	<u>28,649</u>

11 Deferred income	Balance at 1 January 2020	Released	Income deferred	Balance at 31 December 2020
	£	£	£	£
Deferred income	2,060	(2,060)	1,770	1,770

Deferred income at year end relates to membership income received for year ended 31 December 2021.

12 Analysis of movements on reserves	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£
Unrestricted reserves				
General funds	665,775	279,337	(251,536)	693,576
	<u>665,775</u>	<u>279,337</u>	<u>(251,536)</u>	<u>693,576</u>

13 Analysis of net assets between funds

All assets and liabilities at the year end relate to unrestricted funds.

14 Company limited by guarantee

The charity is limited by guarantee and does not have any share capital. Each member of the charity is liable to repay the debts up to a limit of £1 each.

15 Related parties

The charity is not aware of any related party transactions during the period.

THE BRITISH ENDODONTIC SOCIETY
(Company Limited by Guarantee)

INCOME	2020	2019
	£	£
<i>Activities for generating funds:</i>		
Delegate fees	16,325	98,808
Other membership income	67,122	71,150
Trade stands	-	14,140
Royalties	195,286	132,762
	<u>278,733</u>	<u>316,860</u>
<i>Investment income</i>		
Deposit account interest	604	1,106
Total incoming resources	<u><u>279,337</u></u>	<u><u>317,966</u></u>
EXPENSES		
Administrator's salary costs	46,487	40,552
Admin Support	312	-
Journal subscription costs	47,350	49,595
Spring Scientific Meeting costs	34,713	28,821
Regional Meeting costs	8,357	53,946
Dentistry Show costs	-	2,807
Other meeting costs	2,024	12,066
Travel and subsistence	2,884	6,639
Prizes	7,847	5,659
Postage and stationery	1,586	3,247
Advertising	16,042	30,138
Bank charges	280	280
Credit card charges	2,444	3,055
Telephone	496	475
Computer and internet	57	44,760
Honoraria	4,000	21,441
Subscriptions	1,355	-
Research grants	40,597	3,869
Sundry expenses	4,074	10,297
Sponsorship	-	162
Insurance	240	321
	<u>221,145</u>	<u>318,130</u>
Accountancy	11,000	15,564
Legal and consultancy	19,391	20,110
	<u>30,391</u>	<u>35,674</u>
Total resources expended	<u><u>251,536</u></u>	<u><u>353,804</u></u>
Net income	<u><u>27,801</u></u>	<u><u>(35,838)</u></u>

This page does not form part of the financial statements and is for the Trustees' information only.