

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)
CONTENTS OF THE FINANCIAL STATEMENTS

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 14

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 Bhandari
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 Bhandari 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 particularly 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	279,337	317,966
EXPENDITURE ON:			
Charitable activities		251,536	353,804
Total expenditure	4	251,536	353,804
NET INCOME	3	27,801	(35,838)
RECONCILIATION OF FUNDS			
Total funds brought forward at 1 January 2020		665,775	701,613
Total funds carried forward at 31 December 2020		693,576	665,775

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		<u>693,576</u>	<u>665,775</u>
Net Assets		<u>693,576</u>	<u>665,775</u>
Represented by:			
Accumulated Funds			
Unrestricted funds			
- General funds	12	<u>693,576</u>	<u>665,775</u>
Total Accumulated Funds		<u>693,576</u>	<u>665,775</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
	£	£
Income from charitable activities		
Delegate fees	16,325	98,808
Other membership income	67,122	71,150
Trade stands	-	14,140
Royalties	195,286	132,762
Income from investments		
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				
Charitable Activities Costs:		2020	2019	
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	Total
			2020	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.