

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Details

Other names I D A - UK

Status Registered

Legal form CIO

Registered 2016-10-13

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

Contact

Address 8 Acacia Drive
Hersden
Canterbury
Kent
CT3 4GD

Phone 07944340905

Email manusingal22@googlemail.com

Website www.ida-uk.co.uk

Activities

Objects: THE PROMOTION, PRESERVATION AND PROTECTION OF GOOD DENTAL HEALTH FOR THE BENEFIT OF THE PUBLIC BY:A) THE PROMOTION OF HIGH STANDARDS OF ORAL HEALTH AND THE CO-ORDINATION OF ALL STAGES OF DENTAL TRAINING AMONGST MEMBERSB) THE PROVISION OF ADVICE FOR PRACTITIONERS ON STANDARDS OF PROFESSIONAL CONDUCT, PERFORMANCE, CLINICAL GOVERNANCE AND ETHICS

Activities: The promotion, preservation & protection of good health for the benefit of the public by:a) The promotion of high standards of oral health & the co-ordination of all stages of dental health training amongst members;b) The provision of advice for practitioners on standards of professional conduct, performance, clinical governance & ethics.c) holding seminars, interactive online & face to face

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- India
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£66,833	£45,430	-	-
2023-12-31	£54,722	£48,561	-	-
2022-12-31	£43,723	£36,124	-	-
2021-12-31	£28,490	£30,854	-	-
2020-12-31	£11,461	£11,113	-	-

Trustees

Name	Role	Appointed
Dr NARESH SHARMA	Chair	2016-10-13
Dr ASHISH GODARA		2023-05-01
Dr ASHOK SETHI		2016-10-13
Dr Anu ARORA		2024-11-23
Dr BIJU RAMACHANDRAN		2019-03-17
Dr CARIAPPA BOPIAH		2023-05-01
Dr MANU SINGAL		2016-10-13
Dr PAVAN BOPANNA		2016-10-13
Dr Promodh Satyapal Dina Nath DATTA		2024-03-23

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Accounts

**INDIAN DENTAL ASSOCIATION - UK
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

INDIAN DENTAL ASSOCIATION - UK
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INDIAN DENTAL ASSOCIATION - UK

Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The purpose of the charity as set out in its governing document is the promotion, preservation and protection of good dental health for the benefit of the public by: a) the promotion of high standards of oral health and the co-ordination of all stages of dental training amongst members and b) the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics.

The main activities undertaken in relation to those purposes are to provide education/ training; provide advocacy, advice and information; sponsorship and research; and act as an umbrella organisation.

Public Benefit

The public benefit purpose of the charity is education to help the preservation and protection of good dental health for the benefit of the public by the promotion of high standards of oral health and the co-ordination of all stages of dental training amongst members and the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The structure of the Indian Dental Association (UK) /IDA (UK) is multi-tiered with an Executive Committee and 5 regional committees that formed as per the constitution. A new regional committee was added for the North East region. These committees are now the London and Southeast, Yorkshire, Scotland, Midlands, Southwest and North East regional branches. Each of the branches have their elected committees.

During the year Regional Study days and Continuing Professional Development courses were held by the regional committees in their respective areas.

The Annual Dinner was held on 23rd November 2024. The main guests of honour was Dr Jason Wong, Chief Dental Officer of England.

Zoom meetings were held with Indian Dental Association - India.

The Charity had many sponsors and donors.

The main achievements during the year were to remain active and maintain and offer support to the members, dentists and the community. The Charity held many study days - both regionally & nationally - these involve Continued Professional Development, Higher Educational courses plus mentoring. The Charity continued to help implement its activities using remote methods like webinars, Zoom, telecommunications and the internet.

One group the Charity has been supporting is Indian Dentists through mentoring, running courses and study days to help them qualify and register in the UK- there is a huge demand for dentists in UK The Charity has also been assisting dentists in finding suitable training and employment.

Future plans and events:

Future plans are to further the aims and objectives; the charity is well placed to enhance its activities.

The next annual conference is planned for the 6th of December 2025. A conference is also being held in Chitrakoot, MP, India between 31st October and 2nd November 2025.

Financial review:

The Charity's financial position at the end of the year was strong. The bank balance on 31 December 2024 was £40,927.

The trustees consider having more than enough resources to continue its activities successfully into the foreseeable future.

Structure, Governance and Management

INDIAN DENTAL ASSOCIATION - UK
Trustees' Report (continued)
For The Year Ended 31 December 2024

Governing Document

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is a Charitable Incorporated Organisation (CIO) - an Association registered on 13 October 2016. The methods adopted for the recruitment and appointment of new trustees is by recommendation. The Charity has a Chief Executive/ Chairperson and trustees who all take part in decision making; there are regular meetings and an informal management committee.

Reference and Administrative Details

Trustees

Dr ASHOK SETHI
Dr NARESH SHARMA - Chairman
Dr Pavan BOPANNA
Dr Manu SINGAL
Dr Cariappa BOPIAH
Dr Ashish GODARA
Dr Biju RAMACHANDRAN - President
Dr Promodh DATTA (appointed 23/03/2024)
Dr Anu ARORA

Charity Number

1169659

Principal Address

8 Acacia Avenue
Hersden
Canterbury
KENT
CT3 4GD

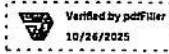
Independent Examiner

Naresh Sethi Chartered Certified Accountant
MY TAX MATE LTD
Chartered Certified Accountants
62A Pembridge Villas
London
W11 3ET

**INDIAN DENTAL ASSOCIATION - UK
Trustees' Report (continued)
For The Year Ended 31 December 2024**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Manu Singal



Dr Manu SINGAL

Trustee

27th October 2025

INDIAN DENTAL ASSOCIATION - UK
Independent Examiner's Report to the Trustees of INDIAN DENTAL ASSOCIATION - UK
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of INDIAN DENTAL ASSOCIATION - UK (the Trust) for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Naresh Sethi Chartered Certified Accountant
27th October 2025
62A Pembridge Villas
London
W11 3ET

INDIAN DENTAL ASSOCIATION - UK
Statement of Financial Activities
For The Year Ended 31 December 2024

	Notes	2024 Unrestricted funds £	2023 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	40,975	31,850
Charitable activities:			
Dental healthcare promotion		25,858	22,872
		66,833	54,722
EXPENDITURE ON:			
Raising funds	4	(37,739)	(42,676)
Charitable activities:	4		
Dental healthcare promotion		(7,691)	(5,886)
		(45,430)	(48,562)
NET INCOME		21,403	6,160
NET MOVEMENT IN FUNDS		21,403	6,160
RECONCILIATION OF FUNDS:			
Total funds brought forward		19,045	12,885
TOTAL FUNDS CARRIED FORWARD	9	40,448	19,045

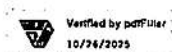
The notes on pages 7 to 9 form part of these financial statements.

INDIAN DENTAL ASSOCIATION - UK
Statement of Financial Position
As At 31 December 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		40,928	-	40,928	19,525
		40,928	-	40,928	19,525
Creditors: Amounts Falling Due Within One Year	8	(480)	-	(480)	(480)
NET CURRENT ASSETS (LIABILITIES)					
		40,448	-	40,448	19,045
TOTAL ASSETS LESS CURRENT LIABILITIES					
		40,448	-	40,448	19,045
NET ASSETS					
		40,448	-	40,448	19,045
FUNDS OF THE CHARITY					
Unrestricted Funds				40,448	19,045
TOTAL FUNDS	9			40,448	19,045

On behalf of the board

Manu Singal



Dr Manu SINGAL

Trustee

27th October 2025

The notes on pages 7 to 9 form part of these financial statements.

INDIAN DENTAL ASSOCIATION - UK
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

INDIAN DENTAL ASSOCIATION - UK is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1169659. The principal address is 8 Acacia Avenue, Hersden, Canterbury, KENT, CT3 4GD.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Funds are raised from membership, sponsorships, conferences and events

2.3. Resources Expended

Resources expended are for furthering the objectives and aims of the charity in carrying out its objectives, plus fund raising activities to enable this and grow.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Other	40,975	31,850

4. Analysis of Expenditure

			2024
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	37,739	-	37,739
Dental healthcare promotion	4,053	3,638	7,691
	41,792	3,638	45,430

			2023
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	42,676	-	42,676
Dental healthcare promotion	1,431	4,455	5,886
	44,107	4,455	48,562

INDIAN DENTAL ASSOCIATION - UK
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

5. Support Costs

	2024 Dental healthcare promotion £
Employee costs	1,456
General administration	1,702
Governance costs	480
	3,638
	2023 Dental healthcare promotion £
General administration	3,975
Governance costs	480
	4,455

6. Independent Examiner's Remuneration

	2024 £	2023 as restated £
Independent examination of the financial statements	120	120

7. Average Number of Employees

Average number of employees during the year was: NIL (2023: NIL)

8. Creditors: Amounts Falling Due Within One Year

	2024 £	2023 as restated £
Accruals and deferred income	480	480

9. Movement in Funds

	As at 1 January 2024 £	Income £	Expenditure £	As at 31 December 2024 £
Unrestricted funds				
General:				
General unrestricted fund	19,045	66,833	(45,430)	40,448
Total funds	19,045	66,833	(45,430)	40,448

INDIAN DENTAL ASSOCIATION - UK
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	12,885	54,722	(48,562)	19,045
Total funds	<u>12,885</u>	<u>54,722</u>	<u>(48,562)</u>	<u>19,045</u>

10. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2024	2023
£	£
<u> </u>	<u> </u>

11. Related Party Disclosures

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Accounts

INDIAN DENTAL ASSOCIATION -UK

Charity No. 1169659

Trustees' Report and

Accounts 31 December 2023

INDIAN DENTAL ASSOCIATION - UK
Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1169659

Principal Office

8 Acacia Avenue
Hersden
Canterbury
Kent CT3 4GD

Trustees

The following Trustees served during the year:

S. BHANDARI & G PRADHAN Resigned 1 May 2023

P. BOPANNA

C. BOPIAH Appointed 1 May 2023

A. GODARA Appointed 1 May 2023

B. RAMACHANDRAN

A. SETHI

N. SHARMA

M. SINGAL

Key Management Personnel

Dr Manu Singal,

Dr Biju Ramachandran, President

Dr Naresh Sharma, Chairman

Accountants

MY TAX MATE Ltd
62a Pembridge Villas
Notting Hill Gate
London
W113ET

Bankers

Lloyds Bank pie
PO Box 1000
Andover BX1 1LT

'INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

Solicitors

None appointed

Investment Advisors

None appointed

OBJECTIVES AND ACTIVITIES

The purpose of the charity, as set out in its governing document, is the promotion, preservation and protection of good dental health for the benefit of the public by: a) the promotion of high standards of oral health and the coordination of all stages of dental training amongst members and b) the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics.

The main activities undertaken in relation to those purposes are to provide education/ training; provide advocacy, advice and information; sponsorship and research; and act as an umbrella organisation.

INDIAN DENTAL ASSOCIATION-UK

Trustees Annual Report

Indian Dental Association (UK) was publicly launched on the 30th of June, 2019, in London IDA-UK under the stewardship of Dr Naresh Sharma, an Oral Surgeon of international repute and an acclaimed philanthropist. The structure of IDA (UK) is multi-tiered, with an Executive Committee and 5 regional committees formed as per our constitution. These are the London and Southeast, Yorkshire, Scotland, Midlands and the Southwest branches. Each of the branches have their elected committees.

During the year, the regional committees in their respective areas held regional study days and continuing professional development courses.

The Annual Conference with CPD events and Dinner was held on November 4, 2023. The main guest of honour was Dr Jason Wong, Deputy Chief Dental Officer of England.

Zoom meetings were held with the Indian Dental Association - India.

The Charity had many sponsors and donors.

ACHIEVEMENTS AND PERFORMANCE

The main achievements during the year were to remain active and maintain and offer support to the members, dentists and the community. The Charity held many study days - both regionally & nationally - which involved Continued Professional Development, Higher Educational courses, plus mentoring. The Charity continued to help implement its activities using remote methods like webinars, Zoom, telecommunications and the Internet.

One group the Charity has been supporting is Indian Dentists through mentoring, running courses, and study days to help them qualify and register in the UK—there is a huge demand for dentists in the UK. The Charity has also been assisting dentists in finding suitable training and employment.

FINANCIAL REVIEW

The charity's financial position at the end of the year was healthy, though there was a surplus after the function in November 2023. The bank balance was £19,525 on 31 December 2023. The trustees consider this more than adequate to allow the Charity to continue its activities successfully.

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

There are adequate reserves to allow the Charity to continue its activities.

PLANS FOR FUTURE PERIODS

The charity's plans for the future are furthering its aims and objectives.

The Charity is well-placed to build its activities and grow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is a Charitable Incorporated Organisation (CIO) - an Association registered on 13 October 2016.

The methods adopted for the recruitment and appointment of new trustees are by recommendation. The Charity has a Chief Executive/ Chairperson and trustees who all take part in decision making; there are regular meetings and an informal management committee.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of information included on the company's website; they are responsible for maintaining the financial records of the Charity to standards expected by the Charity Commission legislation.

Signed on behalf of the charity's trustees



Dr Biju K Ramachandran

Trustee

Date: 01/10/24



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

INDIAN DENTAL ASSOCIATION - UK			Charity No (if any)	1169659
Annual accounts for the period				
Period start date	01-Jan-23	To	Period end date	31-Dec-23

Section A Statement of financial activities

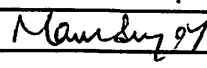
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and sponsorships	S01	31,850	-	-	31,850	18,750
Charitable activities, events, functions	S02	22,872	-	-	22,872	24,973
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	54,722	-	-	54,722	43,723
Resources expended (Note 6)						
Expenditure on:						
Raising funds, event costs	S08	42,676	-	-	42,676	32,500
Charitable activities	S09	2,684	-	-	2,684	2,907
Donation to Charities	S10	3,201	-	-	3,201	-
Other	S11	-	-	-	-	717
Total	S12	48,561	-	-	48,561	36,124
Net income/(expenditure) before investment gains/(losses)	S13	6,160	-	-	6,160	7,599
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	6,160	-	-	6,160	7,599
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,160	-	-	6,160	7,599
Reconciliation of funds:						
Total funds brought forward	S21	12,885	-	-	12,885	5,286
Total funds carried forward	S22	19,045	-	-	19,045	12,885

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	19,525	-	-	19,525	13,365
Total current assets		B10	19,525	-	-	19,525	13,365
Creditors: amounts falling due within one year							
	(Note 20)	B11	480	-	-	480	480
Net current assets/(liabilities)		B12	19,045	-	-	19,045	12,885
Total assets less current liabilities		B13	19,045	-	-	19,045	12,885
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	19,045	-	-	19,045	12,885
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	19,045	-	-	19,045	12,885
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	19,045	-	-	19,045	12,885

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Manu Singal	24/09/24

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

Charities Acts

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>There was a surplus in the year. The Charity has a healthy bank balance.</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2}.

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
---	-----

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓	✓	✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓	✓	✓

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	✓	✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓	✓	✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓	✓	✓

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✓

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.

Yes	No	N/a
✓	✓	✓

Intangible fixed assets The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a
✓	✓	✓

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓	✓	✓
---	---	---

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	31,850	-	-	31,850	18,750
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	31,850	-	-	31,850	18,750
Charitable activities:		22,872	-	-	22,872	24,973
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	22,872	-	-	22,872	24,973
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME	54,722	-	-	54,722	43,723	

Other information:

All income in the prior year was unrestricted

Section C

Notes to the accounts

(cont)

Note 4

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	42,676	-	-	42,676	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	42,676	-	-	42,676	-	-	-	-
Expenditure on charitable activities:								
Administration travel, facilities	2,685	-	-	2,685	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	2,685	-	-	2,685	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Donation made	3,201	-	-	3,201	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	3,201	-	-	3,201	-	-	-	-
TOTAL EXPENDITURE	48,562	-	-	48,562	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	42,676	3,201	2,685	48,562	32,500	-	3,624	36,124
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	42,676	3,201	2,685	48,562	32,500	-	3,624	36,124

Section C**Notes to the accounts****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	480	-	-	480	
Travel & administration	-	1,431	-	-	1,431	
Promotion	-	489	-	-	489	
Bank charges	-	285	-	-	285	
Other	-	-	-	-	-	
Total	-	2,685	-	-	2,685	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	480	-	-	480	
Travel & administration	-	2,907	-	-	2,907	
	-	-	-	-	-	
Bank charges	-	237	-	-	237	
Other	-	-	-	-	-	
Total	-	3,624	-	-	3,624	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 6** Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
120	120
-	-
-	-
360	360

Note 7 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	480	480	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	480	480	-	-

7.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 8 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
19,525	13,365
-	-
19,525	13,365

Note 9 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

9.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

9.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

9.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

INDEPENDENT EXAMINERS REPORT TO THE ACCOUNTS OF INDIAN DENTAL ASSOCIATION - UK

I have examined the financial statements for the year ending 31 December 2023 of Indian Dental Association - UK [IDA- UK] and the underlying accounting and financial records. I have obtained the information explanations I consider necessary to complete the statement below.

Basis of independent examiner's statement:

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from those responsible concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with the Charities Act guidance, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

In accordance with the foregoing the financial statements provide a good understanding of the financial transactions and activities within the Charity.

Examiner:



Prof. Naresh Sethi, Chartered Certified Accountant

11 October 2024

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Accounts

INDIAN DENTAL ASSOCIATION -UK

Charity No. 1169659

Trustees' Report and

Accounts 31 December 2022

INDIAN DENTAL ASSOCIATION - UK
Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1169659

Principal Office

8 Acacia Avenue
Hersden
Canterbury
Kent CT3 4GD

Trustees

The following Trustees served during the year:

S. BHANDARI
P. BOPANNA
C. BOPIAH
A. GODARA
G. PRADHAN
B. RAMACHANDRAN
A. SETHI
N. SHARMA
M. SINGAL

Key Management Personnel

Dr Manu Singal

Dr Biju Ramachandran, President

Dr Naresh Sharma, Chairman

Accountants

MY TAX MATE Ltd
62a Pembridge Villas
Notting Hill Gate
London
W113ET

Bankers

Lloyds Bank plc
PO Box 1000
Andover

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

BX11LT

Solicitors

None appointed

Investment Advisors

None appointed

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion, preservation and protection of good dental health for the benefit of the public by: a) the promotion of high standards of oral health and the co-ordination of all stages of dental training amongst members and b) the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics.

The main activities undertaken in relation to those purposes are to provide education/ training; provide advocacy, advice and information; sponsorship and research; and act as an umbrella organisation.

INDIAN DENTAL ASSOCIATION-UK

Trustees Annual Report

Indian Dental Association (UK) was publicly launched on the 30th of June, 2019 in London IDA-UK under the stewardship of Dr Naresh Sharma, an Oral Surgeon of international repute and an acclaimed philanthropist. The structure of IDA (UK) is multi-tiered with an Executive Committee and 5 regional committees formed as per our constitution. These are the London and Southeast, Yorkshire, Scotland, Midlands and the Southwest branches. Each of the branches have their elected committees.

During the year Regional Study days and Continuing Professional Development courses were held by the regional committees in their respective areas.

The Annual Dinner was held in November 2022. The main guests of honour was Mr Virendra Sharma, MP Ealing & Southall.

Zoom meetings were held with Indian Dental Association - India.

The Charity had many sponsors and donors.

ACHIEVEMENTS AND PERFORMANCE

The main achievements during the year were to remain active and maintain and offer support to the members, dentists and the community. The Charity held many study days - both regionally & nationally - these involve Continued Professional Development, Higher Educational courses plus mentoring. The Charity continued to help implement its activities using remote methods like webinars, Zoom, telecommunications and the internet.

One group the Charity has been supporting is Indian Dentists through mentoring, running courses and study days to help them qualify and register in the UK- there is a huge demand for dentists in UK The Charity has also been assisting dentists in finding suitable training and employment.

FINANCIAL REVIEW

The charity's financial position at the end of the year was healthy though the function in November 2022 had a negative cash flow but sponsorships ensured a healthy surplus was achieved during the year. The bank balance was £13,365 on 31 December 2022. The trustees consider this more than adequate to allow the Charity to continue its activities successfully.

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

There are adequate reserves to allow the Charity to continue its activities.

PLANS FOR FUTURE PERIODS

The charity's plans for the future are furthering its aims and objectives.

CPD Events and Annual Conference.

The Charity Is well placed to build its activities and grow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is a Charitable Incorporated Organisation (CIO) - an Association registered on 13 October 2016.

The methods adopted for the recruitment and appointment of new trustees is by recommendation.

The Charity has a Chief Executive/ Chairperson and trustees who all take part in decision making; there are regular meetings and an informal management committee.

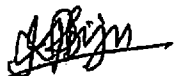
Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of information included on the company's website; they are responsible for maintaining the financial records of the Charity to standards expected by the charity Commission legislation.

Signed on behalf of the charity's trustees.



Dr Biju Ramachandran

Trustee

25 October 2023



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

INDIAN DENTAL ASSOCIATION - UK

**On accounts for the year
ended**

31 December 2022

Charity no

1169659

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/ 12 / 2022**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

The charity voluntarily request an Independent Examiners Report and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

26/10/2023

Name:

NARESH SETHI

**Relevant professional
qualification(s) or body
(if any):**

Fellow of Association of Chartered Certified Accountants

Address:

62A PEMBRIDGE VILLAS

London W11 3ET



INDIAN DENTAL ASSOCIATION - UK		Charity No	1169659	CC17a
Annual accounts for the period				
Period start date	01 January 2022	To	Period end date	

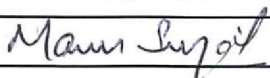
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
	Dinner		24,973	-	-	24,973	7,826
Voluntary income	Donations	S01		-	-	-	-
Activities for generating funds		S02		-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities							
	Sponsorships	S04	18,750	-	-	18,750	20,664
Other incoming resources		S05	-	-	-	-	-
	Total incoming resources	S06	43,723	-	-	43,723	28,490
Resources expended (Notes 4-8)							
Costs of Generating Funds							
	Dinner cost		32,500	-	-	32,500	24,235
Costs of generating voluntary income	Telecom	S07	221	-	-	221	1,799
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities	Administration	S10	2,686	-	-	2,686	3,699
Governance costs	Accountant	S11	480	-	-	480	480
Other resources expended	Bank fees	S12	237	-	-	237	641
	Total resources expended	S13	36,124	-	-	36,124	30,854
	Net incoming/(outgoing) resources before transfers	S14	7,599	-	-	7,599	- 2,364
Gross transfers between funds							
	Net incoming/(outgoing) resources before other recognised gains/(losses)	S16	7,599	-	-	7,599	- 2,364
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
	Net movement in funds	S19	7,599	-	-	7,599	- 2,364
Total funds brought forward							
	Total funds carried forward	S21	12,885	-	-	12,885	5,286

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	13,365	-	-	13,365	5,766
<i>Total current assets</i>	B09	13,365	-	-	13,365	5,766
Creditors: amounts falling due within one year (Note 12)	B10	480	-	-	480	480
<i>Net current assets/(liabilities)</i>	B11	12,885	-	-	12,885	5,286
<i>Total assets less current liabilities</i>	B12	12,885	-	-	12,885	5,286
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	12,885	-	-	12,885	5,286
Funds of the Charity						
Unrestricted funds	B16	12,885			12,885	5,286
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	12,885	-	-	12,885	5,286

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Manu Singal	25.10.2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 4 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 5 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

5.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	480	480	-	-
Total	480	480	-	-

5.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 6 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

6.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None		None	None

6.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

6.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Accounts

INDIAN DENTAL ASSOCIATION -UK

Charity No. 1169659

Trustees' Report and Accounts

31 December 2021

INDIAN DENTAL ASSOCIATION - UK
Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1169659

Principal Office

120 Honeysuckle Avenue
Shurdington
Cheltenham
GL53 0AT

Trustees

The following Trustees served during the year:

S. BHANDARI
P. BOPANNA
C. BOPIAH
A. GODARA
V.P. KAVI
G. PRADHAN
B. RAMACHANDRAN
A. SETHI
K. SHARAN
N. SHARMA
M. SINGAL

Key Management Personnel

Dr Biju Ramachandran

Dr Gauri Pradhan

Dr Shivani Bhandari

Dr Ashok Sethi

Dr Pavan Bopanna

Dr Naresh Sharma, Chairman

Accountants

MY TAX MATE Ltd
62a Pembridge Villas
London
W113ET

Bankers

Lloyds Bank pie
PO Box 1000
Andover
BX1 1LT

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

Solicitors

None appointed

Investment Advisors

None appointed

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion, preservation and protection of good dental health for the benefit of the public by: a) the promotion of high standards of oral health and the co-ordination of all stages of dental training amongst members and b) the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics. The main activities undertaken in relation to those purposes are to provide education/ training; provide advocacy, advice and information; sponsorship and research; and act as an umbrella organisation.

INDIAN DENTAL ASSOCIATION-UK

Trustees Annual Report

Indian Dental Association (UK) was publicly launched on the 30th of June, 2019 in London IDA-UK under the stewardship of Dr Naresh Sharma, an Oral Surgeon of international repute and an acclaimed philanthropist. The structure of IDA (UK) is multi-tiered with an Executive Committee and 5 regional committees formed as per our constitution. These are the London and Southeast, Yorkshire, Scotland, Midlands and the Southwest branches. Each of the branches have their elected committees.

During the year Regional Study days and Continuing Professional Development courses were held by the regional committees in their respective areas.

The National Annual Study Day/ Conference & Dinner was held in November 2021. The main guests of honour were Mr Virendra Sharma, Member of Parliament and Dr Abi Pal, Dean of the College of Dentistry.

Zoom meetings were held with Indian Dental Association – India.

The Charity has also been active in raising funds for SEWA Medics that has taken over the dental and surgical work that the Chitrakoot Project Charity UK used to perform in Chitrakoot, Madhya Pradesh, India.

ACHIEVEMENTS AND PERFORMANCE

The main achievements during the year were to remain active and maintain and offer support to the members, dentists and the community. The Charity held many study days – both regionally & nationally – these involve Continued Professional Development, Higher Educational courses plus mentoring. The Charity continued to help implement its activities using remote methods like webinars, Zoom, telecommunications and the internet.

One group the Charity has been supporting is Indian Dentists through mentoring, running courses and study days to help them qualify and register in the UK – there is a huge demand for dentists in UK. The Charity has also been assisting dentists in finding suitable training and employment.

FINANCIAL REVIEW

The charity's financial position at the end of the year was healthy though there was a small deficit after the function in November 2021. The bank balance was £5766 on 31 December 2021. The trustees consider this more than adequate to allow the Charity to continue its activities successfully.

There are adequate reserves to allow the Charity to continue its activities.

PLANS FOR FUTURE PERIODS

The charity's plans for the future are furthering its aims and objectives.

Regional Study days continue periodically and another Annual Study Day/ Conference with Dinner is being held in London on the 26th of November 2022.

The Charity is well placed to build its activities and grow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is a Charitable Incorporated Organisation (CIO) - an Association registered on 13 October 2016.

The methods adopted for the recruitment and appointment of new trustees is by recommendation.

The Charity has a Chief Executive/ Chairperson and trustees who all take part in decision making; there are regular meetings and an informal management committee.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of information included on the company's website; they are responsible for maintaining the financial records of the Charity to standards expected by the charity Commission legislation.

Signed on behalf of the charity's trustees



G. PRADHAN

Trustee

30 October 2022



INDIAN DENTAL ASSOCIATION - UK		Charity No	1169659	CC17a
Annual accounts for the period				
Period start date	01 January 2021	To	Period end date 31 December 2021	

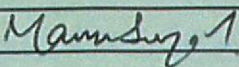
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			7,826	-	-	7,826	5,400
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	20,664	-	-	20,664	6,061
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	28,490	-	-	28,490	11,461
Resources expended (Notes 4-8)							
Costs of Generating Funds			24,235	-	-	24,235	7,144
Costs of generating voluntary income		S07	1,799	-	-	1,799	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	3,699	-	-	3,699	2,650
Governance costs		S11	480	-	-	480	480
Other resources expended		S12	641	-	-	641	839
Total resources expended		S13	30,854	-	-	30,854	11,113
Net incoming/(outgoing) resources before transfers		S14	- 2,364	-	-	- 2,364	348
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 2,364	-	-	- 2,364	348
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 2,364	-	-	- 2,364	348
Total funds brought forward		S20	7,650	-	-	7,650	7,302
Total funds carried forward		S21	5,286	-	-	5,286	7,650

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	5,766	-	-	5,766	8,130
Total current assets	B09	5,766	-	-	5,766	8,130
Creditors: amounts falling due within one year (Note 12)	B10	480	-	-	480	480
Net current assets/(liabilities)	B11	5,286	-	-	5,286	7,650
Total assets less current liabilities	B12	5,286	-	-	5,286	7,650
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	5,286	-	-	5,286	7,650
Funds of the Charity						
Unrestricted funds	B16	5,286			5,286	7,650
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	5,286	-	-	5,286	7,650

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Manu Singal	30.10.2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

--

Note 4 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 5 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

5.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	480	480	-	-
Total	480	480	-	-

5.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 6 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

6.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None		None	None

6.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties	None			

6.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				



INDIAN DENTAL ASSOCIATION - UK		Charity No	1169659		CC17a
Annual accounts for the period					
Period start date	01 January 2021	To	Period end date	31 December 2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			7,826	-	-	7,826	5,400
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	20,664	-	-	20,664	6,061
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	28,490	-	-	28,490	11,461
Resources expended (Notes 4-8)							
Costs of Generating Funds			24,235	-	-	24,235	7,144
Costs of generating voluntary income		S07	1,799	-	-	1,799	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	3,699	-	-	3,699	2,650
Governance costs		S11	480	-	-	480	480
Other resources expended		S12	641	-	-	641	839
Total resources expended		S13	30,854	-	-	30,854	11,113
Net incoming/(outgoing) resources before transfers		S14	- 2,364	-	-	- 2,364	348
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 2,364	-	-	- 2,364	348
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 2,364	-	-	- 2,364	348
Total funds brought forward		S20	7,650	-	-	7,650	7,302
Total funds carried forward		S21	5,286	-	-	5,286	7,650

INDEPENDENT EXAMINERS REPORT TO THE ACCOUNTS OF INDIAN DENTAL ASSOCIATION - UK

I have examined the financial statements for the year ending 31 December 2021 of Indian Dental Association – UK [IDA – UK] and the underlying accounting and financial records. I have obtained the information explanations I consider necessary to complete the statement below.

Basis of independent examiner's statement:

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from those responsible concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

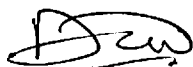
- to keep proper accounting records in accordance with the Charities Act guidance, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

In accordance with the foregoing the financial statements provide a good understanding of the financial transactions and activities within the Charity.

Examiner:



Prof. Naresh Sethi

Chartered Certified Accountant

Date.....30/10/2022.....

INDIAN DENTAL ASSOCIATION - UK

England & Wales - Charity number 1169659

Accounts

INDIAN DENTAL ASSOCIATION - UK

Charity No. 1169659

Trustees' Report and Unaudited Accounts

31 December 2020

INDIAN DENTAL ASSOCIATION - UK

Contents

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Statement of Financial Activities	to 6
Balance Sheet	7 to 7
Statement of Cash flows	to 8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1169659

Principal Office

120 Honeysuckle Avenue

Shurdington

Cheltenham

GL53 0AT

Trustees

The following Trustees served during the year:

S. BHANDARI

P. BOPANNA

C. BOPIAH

A. GODARA

V.P. KAVI

G. PRADHAN

B. RAMACHANDRAN

A. SETHI

K. SHARAN

N. SHARMA

M. SINGAL

Key Management Personnel

KMP 2

Dr Gauri Pradhan

KMP 3

Dr Shivani Bhandari

KMP 4

Dr Ashok Sethi

KMP 5

Dr Pavan Bopanna

Dr Naresh Sharma, Chairman

Accountants

MY TAX MATE Ltd

62a Pembridge Villas

Notting Hill Gate

London

W11 3ET

Bankers

Lloyds Bank plc

P O Box 1000

Andover

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

BX1 1LT

Solicitors

None appointed

Investment Advisors

None appointed

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion, preservation and protection of good dental health for the benefit of the public by: a) the promotion of high standards of oral health and the co-ordination of all stages of dental training amongst members and b) the provision of advice for practitioners on standards of professional conduct, performance, clinical governance and ethics.

The main activities undertaken in relation to those purposes are to provide education/ training; provide advocacy, advice and information; sponsorship and research; and act as an umbrella organisation.

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

Indian Dental Association (UK) was publicly launched on the 30th of June, 2019 in London IDA-UK under the stewardship of Dr Naresh Sharma, an Oral Surgeon of international repute and an acclaimed philanthropist. The launch was attended by approximately 120 dentists from across UK; some of them leading academicians. The chief guest of the evening was Shri Milkha Singh, the flying Sikh who epitomized struggle at every step in his long journey to become the best athlete of India. His son Mr Jeev Milkha Singh, the international golfer attended with him. Dr Russ Ladwa, the President Elect of BDA attended the launch evening as well. The maiden annual conference was held on 30th of November in Birmingham. The morning session was academic with presentations by Dr Naresh Sharma, an Oral Surgeon of international repute, Dr Rina Wadia, a specialist Periodontist, Dr Ashish Parmar, Dr Vikram Kavi and Dr Pavan Bopanna. An interactive question and answer session followed the academic presentations. The maiden annual conference was held on 30th of November in Birmingham. The morning session was academic with presentations by Dr Naresh Sharma, an Oral Surgeon of international repute, Dr Rina Wadia, a specialist Periodontist, Dr Ashish Parmar, Dr Vikram Kavi and Dr Pavan Bopanna. An interactive question and answer session followed the academic presentations. A gala dinner was hosted in the evening with various dignitaries attending. These included the Counsel General of Indian Consulate in Birmingham Dr Aman Puri, Dr Raj Raja Rayan OBE, a former Dean of the Faculty of General Dental Practitioners (UK), The Royal College of Surgeons of England. He was also a former Dean of Postgraduate Dentistry with the London Deanery. Other prominent attendees were Dr Ashok Sethi, a Prosthodontist and Implantologist of international standing and Dr Ramesh Mehta, President of the British Association of Physicians of Indian Origin (BAPIO). The conference was attended by approximately 300 dentists from across UK. Members of the executive committee also represented IDA (UK) in the India international conference held in Kerala, India on the 22nd to 25th of January 2020. An Implant symposium was planned for 11th July, 2020 but had to be postponed due to Covid-19 pandemic. Amongst the speakers who were scheduled to present at the symposium were Prof Heiner Webber from Germany and Dr Lanka Mahesh from New Delhi, India. This symposium will now be held when the Covid-19 pandemic abates. Following the imposition of the national lockdown, IDA (UK) organised a comprehensive program of internet based learning. A series of 5 online seminars were presented by Dr Ashok Sethi on various aspects of Implant dentistry. Other online speakers were Dr Naresh Sharma, Dr Cary Bopiah, Dr Vikram Kavi, Dr Ashish Godara and Dr Pavan Bopanna. These seminars were organised on various internet platforms and were attended by dentists from across the world. IDA (UK) also was at the vanguard of organising Fit testing for dentists across UK and two executive committee members; Dr Gauri Pradhan and Dr Shivani Bhandari organised and carried out fit testing of respirators and masks for about 400 dentists and their staff in the UK. A program of Antibody testing was also initiated which is currently being carried out across UK. The structure of IDA (UK) is multi-tiered with an Executive Committee and 5 regional committees formed as per our constitution. These are the London and Southeast, Yorkshire, Scotland, Midlands and the Southwest branches. Each of the branches have their elected committees. Continuing Professional Development courses are held by the regional committees in their respective areas. We are a charity registered with the Charity Commission of UK which promotes transparency in what we do.

ACHIEVEMENTS AND PERFORMANCE

The main achievements during the year were to remain active and maintain and offer support to the members, dentists and the community, albeit with a focus on remote methods like webinars, Zoom, telecommunications and the internet. The Charity also carried out 'fit testing' for more than 400 dentists and their staff and on respirators and masks.

FINANCIAL REVIEW

The charity's financial position at the year end was healthy - there was a small surplus of income over expenditure of £348 from its activities in the year.

INDIAN DENTAL ASSOCIATION - UK

Trustees Annual Report

There are adequate reserves to allow the Charity to continue its activities.

PLANS FOR FUTURE PERIODS

The charity's plans for the future include furthering its aims and objectives; in the near future another seminar/ conference is to be held.

The Charity is well placed to build its activities and grow with the negative environmental and health factors caused by coronavirus decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document document is a Charitable Incorporated Organisation (CIO) - an Association registered on 13 October 2016.

The methods adopted for the recruitment and appointment of new trustees is by recommendation.

The Charity has a Chief Executive/ Chairperson and trustees who all take part in decision making; there are regular meetings and an informal management committee.

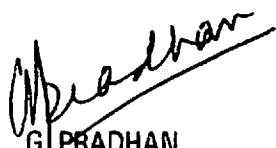
Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of information included on the company's website; they are responsible for maintaining the financial records of the Charity to standards expected by the charity Commission legislation.

Signed on behalf of the charity's trustees



G. PRADHAN

Trustee

18 October 2021

INDIAN DENTAL ASSOCIATION - UK
Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	5,400	5,400	43,141
Charitable activities	4	6,061	6,061	-
Total		11,461	11,461	43,141
Expenditure on:				
Raising funds	5	7,144	7,144	35,943
Other	6	3,969	3,969	8,078
Total		11,113	11,113	44,021
Net gains on investments		-	-	-
Net income/(expenditure)		348	348	(880)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		348	348	(880)
Other gains and losses				
Net movement in funds		348	348	(880)
Reconciliation of funds:				
Total funds brought forward		7,302	7,302	8,182
Total funds carried forward		7,650	7,650	7,302

INDIAN DENTAL ASSOCIATION - UK**Balance Sheet**

at 31 December 2020

Charity No. 1169659

	2020	2019
	£	£
Current assets		
Debtors	8	2,250
Cash at bank and in hand	8,130	5,553
	<u>8,130</u>	<u>7,803</u>
Creditors: Amount falling due within one year	9	(501)
Net current assets	7,650	7,302
Total assets less current liabilities	7,650	7,302
Net assets excluding pension asset or liability	7,650	7,302
Total net assets	<u>7,650</u>	<u>7,302</u>
 The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds	7,650	7,302
	<u>7,650</u>	<u>7,302</u>
Reserves	10	
Total funds	<u>7,650</u>	<u>7,302</u>

Approved by the trustees on 18 October 2021

And signed on their behalf by:



N. SHARMA

Trustee

18 October 2021

INDIAN DENTAL ASSOCIATION - UK**Statement of Cash flows**

for the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	348	(880)
Adjustments for:		
Decrease/(Increase) in trade and other receivables	2,250	(2,250)
(Decrease)/Increase in trade and other payables	(21)	501
Net cash provided by/(used in) operating activities	<u>2,577</u>	<u>(2,629)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,577	(2,629)
Cash and cash equivalents at the beginning of the year	5,553	8,182
Cash and cash equivalents at the end of the year	<u>8,130</u>	<u>5,553</u>
Components of cash and cash equivalents		
Cash and bank balances	8,130	5,553
	<u>8,130</u>	<u>5,553</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

- Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
- Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
- Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
- Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
- Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
- Volunteer help The value of any volunteer help received is not included in the accounts.
- Investment income This is included in the accounts when receivable.
- Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

INDIAN DENTAL ASSOCIATION - UK

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	43,141	43,141
Total	<u>43,141</u>	<u>43,141</u>
Expenditure on:		
Raising funds	35,943	35,943
Other	8,078	8,078
Total	<u>44,021</u>	<u>44,021</u>
Net income	<u>(880)</u>	<u>(880)</u>
Net income before other gains/(losses)	(880)	(880)
Other gains and losses:		
Net movement in funds	<u>(880)</u>	<u>(880)</u>
Reconciliation of funds:		
Total funds brought forward	8,182	8,182
Total funds carried forward	<u>7,302</u>	<u>7,302</u>

3 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
Funds were collected as fees and from sponsorship	5,400	5,400	43,141
	<u>5,400</u>	<u>5,400</u>	<u>43,141</u>

4 Income from charitable activities

	Unrestricted £	Total 2020 £	Total 2019 £
	6,061	6,061	-
	<u>6,061</u>	<u>6,061</u>	<u>-</u>

Notes to the Accounts

5 Expenditure on raising funds

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Costs of generating voluntary income</i>			
Funds were collected as fees and from sponsorship	5,119	5,119	34,178
<i>Fundraising trading costs</i>			
	2,025	2,025	1,765
	<u>7,144</u>	<u>7,144</u>	<u>35,943</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Employee costs	-	-	649
Motor and travel costs	2,650	2,650	-
Premises costs	-	-	6,364
General administrative costs	839	839	565
Legal and professional costs	480	480	500
	<u>3,969</u>	<u>3,969</u>	<u>8,078</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Debtors

	2020	2019
	£	£
Trade debtors	-	2,250
	<u>-</u>	<u>2,250</u>

9 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	480	501
	<u>480</u>	<u>501</u>

10 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	7,302	11,461	(11,113)	7,650
Revaluation Reserves:				
Total funds	<u>7,302</u>	<u>11,461</u>	<u>(11,113)</u>	<u>7,650</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	7,650	7,650
	<u>7,650</u>	<u>7,650</u>

12 Reconciliation of net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash and cash equivalents	5,553	2,577	8,130
	<u>5,553</u>	<u>2,577</u>	<u>8,130</u>
Net debt	<u>5,553</u>	<u>2,577</u>	<u>8,130</u>

INDIAN DENTAL ASSOCIATION - UK
Detailed Statement of Financial Activities
for the year ended 31 December 2020

	Unrestricted		
	funds	Total funds	Total funds
	2020	2020	2019
	£	£	£
Income and endowments from:			
Donations and legacies			
Funds were collected as fees and from sponsorship	5,400	5,400	43,141
	<u>5,400</u>	<u>5,400</u>	<u>43,141</u>
Charitable activities			
	6,061	6,061	-
	<u>6,061</u>	<u>6,061</u>	<u>-</u>
Total income and endowments	11,461	11,461	43,141
Expenditure on:			
Costs of generating donations and legacies			
Funds were collected as fees and from sponsorship	5,119	5,119	34,178
	<u>5,119</u>	<u>5,119</u>	<u>34,178</u>
Costs of other trading activities			
	2,025	2,025	1,765
	<u>2,025</u>	<u>2,025</u>	<u>1,765</u>
Total of expenditure on raising funds	7,144	7,144	35,943
Temporary staff	-	-	649
	<u>-</u>	<u>-</u>	<u>649</u>
Motor and travel costs			
Vehicles - General costs	2,650	2,650	-
	<u>2,650</u>	<u>2,650</u>	<u>-</u>
Rent	-	-	6,364
	<u>-</u>	<u>-</u>	<u>6,364</u>
General administrative costs, including depreciation and amortisation			
Bank charges	138	138	125
Software, IT support and related costs	220	220	-
Stationery and printing	231	231	91
Sundry expenses	250	250	349
	<u>839</u>	<u>839</u>	<u>565</u>
Legal and professional costs			
Accountancy and bookkeeping	480	480	500
	<u>480</u>	<u>480</u>	<u>500</u>

INDIAN DENTAL ASSOCIATION - UK
Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>3,969</u>	<u>3,969</u>	<u>8,078</u>
Total expenditure	11,113	11,113	44,021
Net gains on investments	-	-	-
	<u>348</u>	<u>348</u>	<u>(880)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>348</u>	<u>348</u>	<u>(880)</u>
Other Gains	-	-	-
Net movement in funds	<u>348</u>	<u>348</u>	<u>(880)</u>
Reconciliation of funds:			
Total funds brought forward	7,302	7,302	8,182
Total funds carried forward	<u>7,650</u>	<u>7,650</u>	<u>7,302</u>

INDEPENDENT EXAMINERS REPORT TO THE ACCOUNTS OF INDIAN DENTAL ASSOCIATION - UK

I have examined the financial statements for the year ending 31 December 2020 of Indian Dental Association – UK [IDA – UK] and the underlying accounting and financial records. I have obtained the information explanations I consider necessary to complete the statement below.

Basis of independent examiner's statement:

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from those responsible concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with the Charities Act guidance, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

In accordance with the foregoing the financial statements provide a good understanding of the financial transactions and activities within the Charity.

Examiner:



Naresh Sethi

Chartered Certified Accountant

Date 19 Oct 2021