

INDIAN DENTAL ASSOCIATION - UK

Charity No. 1169659

Trustees' Report and Unaudited Accounts

31 December 2020

INDIAN DENTAL ASSOCIATION - UK
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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 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

	Dr Gauri Pradhan
KMP 2	Dr Shivani Bhandari
KMP 3	Dr Ashok Sethi
KMP 4	Dr Pavan Bopanna
KMP 5	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.

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.

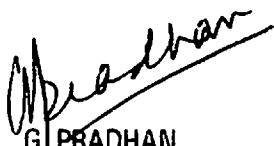
Statement of trustees' responsibilities in relation to the financial statements

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	(480)	(501)
Net current assets		7,650	7,302
Total assets less current liabilities		<u>7,650</u>	<u>7,302</u>
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.

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 2020 £	Total funds 2020 £	Total funds 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	3,969	3,969	8,078
Total expenditure	11,113	11,113	44,021
Net gains on investments	-	-	-
Net income/(expenditure)	348	348	(880)
Net income/(expenditure) before other gains/(losses)	348	348	(880)
Other Gains	-	-	-
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

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