

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 plc
PO Box 1000
Andover BX1 1LT

'INDIAN DENTAL ASSOCIATION - UK

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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.

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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.

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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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ 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)						
Net gains/(losses) on investments	S13	6,160	-	-	6,160	7,599
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	6,160	-	-	6,160	7,599
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
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		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;

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.

There was a surplus in the year. The Charity has a healthy bank balance.

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*

☒

No*

☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

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*

☒

No*

☒

* -Tick as appropriate

1.5 Material prior year errors

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

Yes*

☒

No*

☒

* -Tick as appropriate

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	These are included in the Statement of Financial Activities (SoFA) when: <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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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> <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> <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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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> <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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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. 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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

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 <input type="text"/>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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. 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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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. 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. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
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:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	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:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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

Section C

Notes to the accounts

(cont)

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