

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales · Charity number 258139

Details

Other names B S R D

Status Registered

Legal form Other

Registered 1969-04-09

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

Contact

Address 96 Kings Avenue
Woodford Green
Essex
IG8 0JG

Phone 07951727712

Email jamestsmith@me.com

Website bsrd.org.uk

Activities

Objects: (A) TO PROMOTE AND ADVANCE THE STUDY OF AND RESEARCH INTO RESTORATIVE DENTISTRY AND THE PUBLICATION OF THE RESULTS FOR THE BENEFIT OF THE PUBLIC. (B) TO INSTRUCT AND ADVISE DENTAL PRACTITIONERS IN THE PRACTICE OF RESTORATIVE DENTISTRY.

Activities: The Society promotes high standards in Restorative Dentistry through both meetings and publications and encourages continuing education. Research prizes are awarded and ongoing education projects. Particular interest is given to promoting high quality restorative dentistry for all communities.

Classification

- **How:** 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
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£71,991	£86,280	-	-
2023-08-31	£45,979	£50,062	-	-
2022-08-31	£49,579	£43,345	-	-
2021-08-31	£32,531	£24,420	-	-
2020-08-31	£67,650	£58,608	-	-

Trustees

Name	Role	Appointed
Angharad Truman		2020-04-01
Christopher Jeremy Tredwin		2025-04-25
Deborah Lola Bomfim		2022-03-25
Dr Alexander John Pollard		2023-09-01
Dr Garima Charan		2024-06-07
Dr Har-Amrit Singh		2023-09-01
Dr Matthew Paul Jerreat		2022-03-25
Dr Nicholas John Lewis		2025-04-25
Dr Palna Panchasara		2024-01-01
Dr Philippa Jane Hoyle		2020-04-01
Dr Rachel Tabor		2021-11-19
Dr Rhys Jonathan Gabe		2019-04-05
Dr Sapna Patel		2020-04-01
Dr Sidra Suleman		2024-06-07
Nimit Jagdish Patel		2025-04-25
Oliver Patrick Jones		2024-06-07

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales - Charity number 258139

Accounts

**The British Society for
Restorative Dentistry**

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 August 2024

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

**Contents of the Financial Statements
for the Year Ended 31 August 2024**

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**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion

- a) In respect of Restorative Dentistry to promote:
 - i) and advance the practice for the benefit of patients
 - ii) education and study
 - iii) scholarship and research
 - iv) and further its interests with those organisations which control the provision of dental services

Significant activities

- a) The main activities which were undertaken during the year were:
 - i) regular meetings via Microsoft Teams of Council to discuss and plan activities.
 - ii) comment from Council on relevant draft publications / policies
 - iii) two conference, the first: BSRD Spring Conference 2024 Digital Dentistry: Future or Fad? Held on Thursday 6th June & Friday 7th June 2024. Venue: Guildhall, bath. The second BSRD Autumn meeting 2024 Achieving excellence in Restorative Dentistry. Held on Friday 8th November 2024 Venue: Royal Society of Medicine, London.
 - iv) Several members of council contributed to the mono-speciality curriculum, working with the SAC.
 - v) Several members of council are working with other institutions and sister groups to further oral health including: RD-UK, the senate of dental specialities, SAC, BSI, SAB RCSed, RCS Clinical Standards committee.

b) The main charitable purposes of the Society for Restorative Dentistry are the advancement of education and the advancement of oral and dental health. The main educational opportunity throughout the year centred on a Spring 2024 conference, held on Thursday 6th June & Friday 7th June 2024. Venue: Guildhall, Bath: welcoming members and non members of the Society. A second BSRD Autumn Meeting 2024 Achieving excellence in Restorative Dentistry. Held on Friday 8th November 2024 Venue: Royal Society of Medicine, London.

The next meeting to be held is on the 24-25th April 2025: Evoke and Provoke Dialogues between art and in Restorative Dentistry. Joint conference BSRD, RD-UK, SRRDG. Venue: Science Gallery London.

The face-to-face spring 2024 conference, "Digital Dentistry: Future or Fad?", held on Thursday 6th June & Friday 7th June 2024. Venue: Guildhall, Bath. This was run under the BSRD Presidency of Dr Matthew Jerreat and comprised a series of talks centred around the restorative disciplines and the use of digital dentistry and teamwork with our laboratory technician colleges. A session also included a prize giving for those that had submitted oral and written presentations also.

Day one of the conference program was as followed: Gary Pollock Prize presentation. UG Prize Winner presentation. These were judged and a prize giving occurred on the second day. Presentations on that day included "Integrating Digital Dentistry 360" Part 1 and Part 2: Mark Ludlow; "Digital simplicity": Marcus Dagnelid; "Cutting Edge Digital Dentistry" Steve Campbell.

A series of small Digital Dental Talks included presentations on: "Using Digital Technology": Alex Pollard; "Setting up a Virtual Hypodontia Clinic": Angharad Truman; "From Analogue to Digital": Kia Renevandez; "The Advantage of a Digital Practice": Leanne Branton.

OBJECTIVES AND ACTIVITIES

Significant activities

Day 2 of the conference program was as followed and continued the theme of the use of digital dentistry: "The Fully Digital Implant Patient: The Easy; The Difficult": Mark Ludlow; "Tooth Auto transplantation: New trends and protocols": Ernest Lucas; "Guide to guided surgery - using your tech to achieve excellence": Lola Welch; "Growing your dental practice - digital tools for success": Marcus Dagnelid; "Team and Technology": Ashley Byrne. The day ended with the prize giving ceremony

The second conference BSRD Autumn Meeting 2024 Achieving excellence in Restorative Dentistry. Held on Friday 8th November 2024 Venue: Royal Society of Medicine, London. Was held under the presidency of Dr Deborah Bomfim. The agenda features evidence-base expert advice to better understand the dynamics of excellence. The programme included excellent presentations and case-based discussions. With themes of Human Factors in Health care; secrets of success in implant practice management, digital and integrated workflow and factors affecting endodontic success.

The Society is delighted that our website, hosted by Accutiva, is continuing to function well. The website is key for both members, other interested dental parties and the general public. The Society continues to be aware of the importance of attracting the younger dental community and have increased our presence on social media. The website development continues with the support of council members in the roles of webmaster and younger members on council addressing the social media requirements. We are also delighted to continue to have a young dentist representative on Council who participates fully.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession. Undergraduate members no longer have access to this as they have access via their university setting.

Public benefit

The Secretary continues to respond personally to enquiries from the general public with the assistance of our administrator James Smith. The areas that generate the most public interest remains as: Where and How can Dentistry be accessed? The Society continues to provide specific information on some forms of dental treatment and offers guidance as to good links for further information.

The Council is fully engaged with planning ahead for its future meetings and further development of the website. The society is planning a joint BSRD, RD-Uk and SRRDG face to face conference in London for Spring 2025 hosted by our current president Dr Deborah Bomfim.

Both conferences, together with the web-site, which is accessible by the public, provide substantial public benefit.

**Report of the Trustees
for the Year Ended 31 August 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Members of BSRD continue to enjoy a full year of online subscription to Dental Update (excluding undergraduate members). This has proved popular and given the Society an excellent journal through which to promote the activities of the society and also the opportunity to publish. During the year details of income received and expended can be seen on page 6 of the attached Accounts. Our financial income is divided into three main areas, voluntary income (annual membership subscriptions), activities and events for generating funds and investment income.

- a) Annual membership subscriptions for the financial year generated £20,465
- b) Activities and events organised during the year generated £50,532
- c) Investment income CAF managed fund generated income of £837 and other bank interest was £157.

Members on the roll on 31st August 2024 stood at 329 (2023 stood at 245). Numbers have increased and the current membership now reflects the true paid-up membership. The website has robust mechanisms to ensure that that only paid-up members are reflected in the membership numbers which ensures that the Society is not offering benefits to lapsed members. Council continues to monitor membership and ways of encouraging members to continue their commitment to the Society after joining to attend a conference as a member at a preferential rate. It is aware that the move to conference collaboration with other societies has affected membership but it has also raised the profile of the Society.

FINANCIAL REVIEW

Financial position

The detailed financial amounts can be seen on pages 6 to 13 of the attached Accounts. The net result for the current year end saw a loss of £14,289 (2023 - loss of £6,547). The Society's key objective is to stimulate greater interest in the Society and to build a wider membership base with small take-up of the activities offered and development of new incentive initiatives for membership to further increase income.

Considerable work with the web designer continues to ensure that numbers are correct for members receiving Society benefits, in particular the subscription to on-line Dental Update. Resulting from the net expenditure in the year the funds of the Society on 31st August 2024 stand at £63,154 having previously stood at £77,443 at the previous year end. Details of the assets and liabilities which are represented by these amounts can be seen on the Balance sheet on page 7 of the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Charity constitution

The activities of the Society are governed by its written Constitution and Bylaws, a copy of which can be obtained from the Hon. Secretary or can be seen on the Society website www.bsrd.org.uk

Recruitment and appointment of new trustees

The Council members of the Society form The Board of Trustees being thereby made up of elected officers and council members. Elections are held by ballot at the Annual General Meeting. Date of the next AGM is 24th April 2025.

Risk management

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

The major risks to which the Society is exposed concern:

- i) Ensuring sufficient membership subscriptions are receivable and received thereby ensuring the Governance and administrative costs can be properly met.
- ii) Membership support is given to fund the activities undertaken by the Society.
- iii) Systems are in place to ensure all the activities and funding thereof are maintained in accordance with the Constitution and Bylaws.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

258139

Principal address

Mr J Smith
Administrative Secretary BSRD
96 Kings Avenue
Woodford Green
Essex
IG8 0JG

Trustees

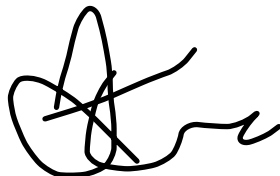
Dr M P Jerreat - Immediate Past President
Dr K Heffernan - Immediate Past President (resigned 1.9.23)
Dr D Bomfim - President
Dr A Truman - Secretary
Dr R Gabe - Treasurer
Dr P J Hoyle - Treasurer
Dr P J Baker (resigned 1.9.23)
Dr D Green (resigned 1.9.23)
Dr K Bavisha (resigned 1.9.23)
Miss R Hasan (resigned 1.9.23)
Dr S Patel
Dr R Tabor
Dr A Rovira-Wilde (resigned 1.9.23)
C Tredwin - President elect (appointed 1.9.23)
G Charon (appointed 1.9.23)
A Pollard (appointed 1.9.23)
O Jones (appointed 1.9.23)
P Patel (appointed 1.9.23)
H Amrit (appointed 1.9.23)
S Suleman (appointed 1.9.23)

Independent Examiner

William Oates
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

Approved by order of the board of trustees on 24 April 2025 and signed on its behalf by:

Dr A Truman - Trustee



**Independent Examiner's Report to the Trustees of
The British Society for
Restorative Dentistry**

Independent examiner's report to the trustees of The British Society for Restorative Dentistry

I report to the charity trustees on my examination of the accounts of The British Society for Restorative Dentistry (the Trust) for the year ended 31 August 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 Act and in carrying out my examination I have followed all 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 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.

William Oates

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

25 April 2025

**The British Society for
Restorative Dentistry**

**Statement of Financial Activities
for the Year Ended 31 August 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,465	20,154
Other trading activities	2	50,532	24,490
Investment income	3	994	1,335
Total		<u>71,991</u>	<u>45,979</u>
 EXPENDITURE ON			
Raising funds		86,280	50,062
Net gains/(losses) on investments		-	(2,464)
NET INCOME/(EXPENDITURE)		(14,289)	(6,547)
 RECONCILIATION OF FUNDS			
Total funds brought forward		77,443	83,990
TOTAL FUNDS CARRIED FORWARD		<u><u>63,154</u></u>	<u><u>77,443</u></u>

The notes form part of these financial statements

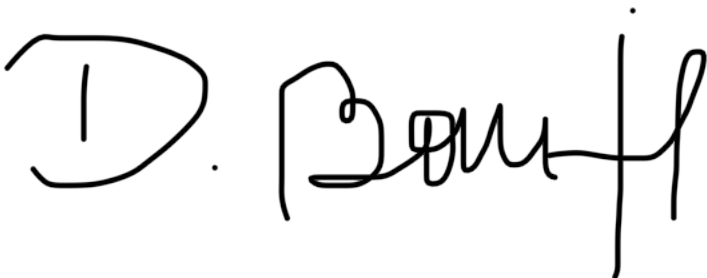
**The British Society for
Restorative Dentistry**

**Balance Sheet
31 August 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	7	2,509	2,565
CURRENT ASSETS			
Debtors	8	7,292	5,961
Cash at bank		68,044	73,419
		75,336	79,380
CREDITORS			
Amounts falling due within one year	9	(14,691)	(4,502)
NET CURRENT ASSETS		60,645	74,878
TOTAL ASSETS LESS CURRENT LIABILITIES		63,154	77,443
NET ASSETS		63,154	77,443
FUNDS	10		
Unrestricted funds		63,154	77,443
TOTAL FUNDS		63,154	77,443

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2025 and were signed on its behalf by:

Dr D Bomfim - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Non-current investments

Non-current investments are included at market value at the balance sheet date. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise and are not separated between realised and unrealised gains and losses.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	41,245	19,240
Sponsorships	9,287	5,250
	<u>50,532</u>	<u>24,490</u>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Income UK listed investments	837	1,220
Deposit account interest	157	115
	<u>994</u>	<u>1,335</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

Expenses are reimbursed to various trustees during the year for travel, accommodation and subsistence expenses incurred in attending meetings. In the year ended 31st August 2024, the total reimbursed amounts to £nil (2023 - £nil) and the total number of trustees reimbursed was none (2023 - none).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Administration	1	1
	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,154
Other trading activities	24,490
Investment income	1,335
Total	<u>45,979</u>
EXPENDITURE ON	
Raising funds	50,062
	<u>50,062</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Net gains/(losses) on investments	(2,464)
NET INCOME/(EXPENDITURE)	(6,547)
RECONCILIATION OF FUNDS	
Total funds brought forward	83,990
TOTAL FUNDS CARRIED FORWARD	<u>77,443</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Badges of Office £	Totals £
COST			
At 1 September 2023 and 31 August 2024	<u>4,239</u>	<u>2,398</u>	<u>6,637</u>
DEPRECIATION			
At 1 September 2023	4,072	-	4,072
Charge for year	56	-	56
At 31 August 2024	<u>4,128</u>	<u>-</u>	<u>4,128</u>
NET BOOK VALUE			
At 31 August 2024	<u>111</u>	<u>2,398</u>	<u>2,509</u>
At 31 August 2023	<u>167</u>	<u>2,398</u>	<u>2,565</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	4,750	-
Prepayments	2,542	5,961
	<u>7,292</u>	<u>5,961</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	91	-
Taxation and social security	480	480
Other creditors	14,120	4,022
	<u>14,691</u>	<u>4,502</u>

10. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	77,443	(14,289)	63,154
	<u>77,443</u>	<u>(14,289)</u>	<u>63,154</u>
TOTAL FUNDS	<u>77,443</u>	<u>(14,289)</u>	<u>63,154</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,991	(86,280)	(14,289)
	<u>71,991</u>	<u>(86,280)</u>	<u>(14,289)</u>
TOTAL FUNDS	<u>71,991</u>	<u>(86,280)</u>	<u>(14,289)</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	83,990	(6,547)	77,443
	<u>83,990</u>	<u>(6,547)</u>	<u>77,443</u>
TOTAL FUNDS	<u>83,990</u>	<u>(6,547)</u>	<u>77,443</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	45,979	(50,062)	(2,464)	(6,547)
TOTAL FUNDS	<u>45,979</u>	<u>(50,062)</u>	<u>(2,464)</u>	<u>(6,547)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	83,990	(20,836)	63,154
TOTAL FUNDS	<u>83,990</u>	<u>(20,836)</u>	<u>63,154</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	117,970	(136,342)	(2,464)	(20,836)
TOTAL FUNDS	<u>117,970</u>	<u>(136,342)</u>	<u>(2,464)</u>	<u>(20,836)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

**The British Society for
Restorative Dentistry**

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2024**

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	20,465	20,154
Other trading activities		
Fundraising events	41,245	19,240
Sponsorships	9,287	5,250
	50,532	24,490
Investment income		
Income UK listed investments	837	1,220
Deposit account interest	157	115
	994	1,335
Total incoming resources	71,991	45,979
EXPENDITURE		
Raising donations and legacies		
Depreciation of tangible fixed assets	56	83
Other trading activities		
Conferences and meeting costs	59,975	27,804
Prizes and awards	3,700	1,910
Wages and salaries	4,800	4,800
Journal and newsletter costs	7,833	7,908
Communication and IT	5,567	3,597
Other charges	1,694	1,203
	83,569	47,222
Support costs		
Governance costs		
Auditors' remuneration	2,520	2,520
Auditors' remuneration for non audit work	135	237
	2,655	2,757
Total resources expended	86,280	50,062
Net expenditure before gains and losses	(14,289)	(4,083)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	(2,464)
Net expenditure	(14,289)	(6,547)

This page does not form part of the statutory financial statements

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales - Charity number 258139

Accounts

REGISTERED CHARITY NUMBER: 258139

**The British Society for
Restorative Dentistry**

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023**

Brooks Mayfield Limited
Chartered Accountants
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Nottinghamshire
NG2 6AB

**The British Society for
Restorative Dentistry**

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**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion

a) In respect of Restorative Dentistry to promote:

i) and advance the practice for the benefit of patients

ii) education and study

iii) scholarship and research

iv) and further its interests with those organisations which control the provision of dental services

Significant activities

a) The main activities which were undertaken during the year were:

i) regular meetings zoom and telephone conference calls of Council to discuss and plan activities

ii) comment from Council on relevant draft publications / policies

iii) one conference, one face to face Master Class held under the presidency of Dr Matthew Jerreat.

iv) Several members of council are working with other institutions and sister groups to further oral health.

v) Several council members are working on updating and creating guidance to aid restorative procedures including Tooth surface loss and Resin Retained bridges.

b) The main charitable purposes of the Society for Restorative Dentistry are the advancement of education and the advancement of oral and dental health. The main educational opportunity throughout the year centred on a Spring 2023 conference, which unfortunately had to be cancelled due to low uptake and the financial constraints this would have caused. A second meeting was undertaken in November 2023 held as a Master Class, in the royal society of Medicine London.

The Master class ran over one day with each member being able to attend two fantastic sessions. These included the two hands-on options of "Digital Planning All aspects in restorative dentistry" presented by Mr Ashley Byrne. It was an opportunity to look at smile design, communication with dentists and teams, and advances in design software. The other hand on option was "Periodontal Surgery and Regenerative techniques for the Management of Infrabony defects". This involved teaching in surgical techniques, materials and suturing and was presented by Dr Philippa Hoyle.

There were also two excellent interactive didactic sessions to choose from including: "Preparing for speciality training, National recruitment and practising for the assessment" Help with all aspects of career development and help to get to the next stage. Dr Angharad Truman. "Managed Clinical Networks in Restorative Dentistry How to support NHSE and ICBs". In-depth knowledge of workstreams, commissioning and developing a business case. Dr Matthew Jerrea

The Society is delighted that our website, hosted by Accutiva, is continuing to functioning well. The website is key for both members, other interested dental parties and the general public. The Society continues to be aware of the importance of attracting the younger dental community. The society is also continually developing its social media profile. The website development continues with the support of council members in the roles of webmaster and younger members on council addressing the social media requirements. We are also delighted to continue to have a young dentist representative on Council this year who participates fully on Council.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession. Undergraduate members no longer have access to this as they have access via their university setting.

OBJECTIVES AND ACTIVITIES

Significant activities

The morning of Day 1 ran the parallel sessions: Chair: Professor Martin Ashley. Attendees could choose to attend one of three topics: "Injection moulding in the worn dentition" Dr Kostas Karagiannopoulos; "Critical Appraisal to make decisions" Prof Janet Clarkson Prof Thomas Lamont Prof Anne-Marie Glenn Prof Derek Richards; "Clinical photography - Improving your image" Mr Mike Sharland.

The mid-morning session ran under the theme of "Dealing with failures, it happens to the best of us" : Chair: Dr James Baker. Presentations included: "Failing rehabilitations - Lessons learned" Mr Kenneth Hemmings; "Complications with implant supported restorations - Modern clinical dilemmas" Dr Neel Patel.

The afternoon session ran under the theme of "Optimising peri-implant tissues" Chair: Dr Deborah Bomfim. Presentations included: "The potential of guided bone regeneration to treat alveolar defects" Dr Isabella Rocchietta; "Setting the tone - Hard and soft tissue considerations in aesthetic implants restorations" Dr Paul Baker.

Day 2s morning session centred around the theme "Smashing teeth and cracking smiles" Chair: Dr Ulpee Darbar. Presentations included: "Establishing and running a dental trauma service" Dr Beth Burns; "First-line management of dental trauma" Dr James Darcey.. The mid morning session theme was "One extreme to another" Chair: Dr Garima Charan. Presentations included: "Peri involved teeth vs. Implants" Prof Shakeel Shahdad; "Glue vs screw - Smart adhesive dentistry" Dr Akit Patel. The last session of the day was the "Case discussion panel" Moderator: Dr Sophie Watkins with an Interactive Restorative Dentistry case discussion. The panel included: Prof Shakeel Shahdad, Dr James Darcey, Dr Beth Burns, Dr Ulpee Darbar and Dr Rhys Gabe.

The day ended with fantastic presentations from prize entrants and the prize giving ceremonies from each of the societies involved. This included the BSRD Gary Pollock oral presentations.

The Society is delighted that our website, hosted by Accutiva, is continuing to function well. The website is key for both members, other interested dental parties, and the general public. The Society continues to be aware of the importance of attracting the younger dental community. The fees for undergraduate dental students were reduced this year to aid accessibility of the society to undergraduate members. The society is also continually developing its social media profile. The website development continues with the support of council members in the roles of webmaster and younger members on council addressing the social media requirements. We are also delighted to continue to have a young dentist representative on Council this year who participates fully on Council.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession. Undergraduate members no longer have access to this as they have access via their university setting.

Public benefit

The Secretary continues to respond personally to enquiries from the general public with the assistance of our administrator James Smith. The two areas that generate the most public interest remain: What is and Who provides Restorative Dentistry? Where and How can Dentistry be accessed? The Society continues to provide specific information on some forms of dental treatment and offers guidance as to good links for further information.

The Council is fully engaged with planning ahead for its future meetings and further development of the website. The society is planning a face to face conference in Bath, June 2024 hosted by our president Dr Matthew Jerreat and a conference in London, November 2024 hosted by the president Elect Dr Deborah Bomfim.

Both conferences, together with the web-site, which is accessible by the public, provide substantial public benefit.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Members of BSRD continue to enjoy a full year of online subscription to Dental Update (excluding undergraduate members). This has proved popular and given the Society an excellent journal through which to promote the activities of the Society and also the opportunity to publish. During the year details of income received and expended can be seen on page 6 of the attached Accounts. Our financial income is divided into three main areas, voluntary income (annual membership subscriptions), activities and events for generating funds and investment income.

- a) Annual membership subscriptions for the financial year generated £20,154
- b) Activities and events organised during the year generated £24,490
- c) Investment income CAF managed fund generated income of £1,220 and other bank interest was £115

Members on the roll on 31st August 2023 stood at 245 (2022 stood at 306). Numbers have dropped however the current membership now reflects the true paid-up membership. The new website has robust mechanisms to ensure that only paid-up members are reflected in the membership numbers which ensures that the Society is not offering benefits to lapsed members. Council continues to monitor membership and ways of encouraging members to continue their commitment to the Society after joining to attend a conference as a member at a preferential rate.

FINANCIAL REVIEW

Financial position

The detailed finances can be seen on pages 6 to 14 of the attached Accounts. The net result for the current year end saw a loss of £6,547 (2022 - gain of £6,234). The Society's key objective is to stimulate greater interest in the Society and to build a wider membership base with small take-up of the activities offered and development of new incentive initiatives for membership to further increase income. Unfortunately, the spring conference in 2023 has to be cancelled due to a lack of interest which was caused by a number of factors. This had a negative effect on income which is reflected in the detailed finances. Council have considered these failings and have discussed methods to reduce the risk of this situation occurring again.

There has been a loss in the value of our investments and the investment account has now been closed.

Considerable work with the new web designer has taken place that now ensures that numbers are correct for members receiving Society benefits, in particular the subscription to on-line Dental Update.

The funds of the Society on 31st August 2023 stand at £77,443 having previously stood at £83,990 at the previous year end. Details of the assets and liabilities which are represented by these amounts can be seen on the Balance sheet on page 7 of the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Charity constitution

The activities of the Society are governed by its written Constitution and Bylaws, a copy of which can be obtained from the Hon. Secretary or can be seen on the Society website www.bsrd.org.uk

Recruitment and appointment of new trustees

The Council members of the Society form The Board of Trustees being thereby made up of elected officers and council members. Elections are held by ballot at the Annual General Meeting. Date of the next AGM is 7th June 2024.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The major risks to which the Society is exposed concern:

- i) Ensuring sufficient membership subscriptions are receivable and received thereby ensuring the Governance and administrative costs can be properly met.
- ii) Membership support is given to fund the activities undertaken by the Society.
- iii) Systems are in place to ensure all the activities and funding thereof are maintained in accordance with the Constitution and Bylaws.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
258139

Principal address

Mr J Smith
Administrative Secretary BSRD
96 Kings Avenue
Woodford Green
Essex
IG8 0JG

Trustees

Dr M P Jerreat - President
Dr K Heffernan - Immediate Past President
Dr D Bomfim - President Elect
Dr A Truman - Secretary
Dr R Gabe - Treasurer
Dr P J Hoyle - Treasurer
Dr P J Baker
Dr D Green
Dr K Bavisha
Miss R Hasan
Dr S Patel
Dr R Tabor
Dr A Rovira-Wilde

Independent Examiner

William Oates
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

Approved by order of the board of trustees on 7 June 2024 and signed on its behalf by:

Dr A Truman - Trustee

**Independent Examiner's Report to the Trustees of
The British Society for
Restorative Dentistry**

Independent examiner's report to the trustees of The British Society for Restorative Dentistry

I report to the charity trustees on my examination of the accounts of The British Society for Restorative Dentistry (the Trust) for the year ended 31 August 2023.

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 Act and in carrying out my examination I have followed all 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 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.



William Oates

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

7 June 2024

**The British Society for
Restorative Dentistry**

**Statement of Financial Activities
for the Year Ended 31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,154	20,414
Other trading activities	2	24,490	33,944
Investment income	3	1,335	(4,779)
Total		<u>45,979</u>	<u>49,579</u>
EXPENDITURE ON			
Raising funds		50,062	43,345
Net gains/(losses) on investments		(2,464)	-
NET INCOME/(EXPENDITURE)		<u>(6,547)</u>	<u>6,234</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		83,990	77,756
TOTAL FUNDS CARRIED FORWARD		<u><u>77,443</u></u>	<u><u>83,990</u></u>

The notes form part of these financial statements

**The British Society for
Restorative Dentistry**

**Balance Sheet
31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	7	2,565	2,648
Investments	8	-	32,719
		<u>2,565</u>	<u>35,367</u>
CURRENT ASSETS			
Debtors	9	5,961	2,778
Cash at bank		73,419	48,802
		<u>79,380</u>	<u>51,580</u>
CREDITORS			
Amounts falling due within one year	10	(4,502)	(2,957)
		<u>74,878</u>	<u>48,623</u>
NET CURRENT ASSETS			
		<u>77,443</u>	<u>83,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>77,443</u>	<u>83,990</u>
NET ASSETS			
		<u>77,443</u>	<u>83,990</u>
FUNDS	11		
Unrestricted funds		77,443	83,990
TOTAL FUNDS		<u>77,443</u>	<u>83,990</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2024 and were signed on its behalf by:

Dr M P Jerreat - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Non-current investments

Non-current investments are included at market value at the balance sheet date. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise and are not separated between realised and unrealised gains and losses.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	19,240	27,194
Sponsorships	5,250	6,750
	<u>24,490</u>	<u>33,944</u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Income UK listed investments	1,220	1,534
Deposit account interest	115	-
Investments gain/loss	-	(6,313)
	<u>1,335</u>	<u>(4,779)</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

Expenses are reimbursed to various trustees during the year for travel, accommodation and subsistence expenses incurred in attending meetings. In the year ended 31st August 2023, the total reimbursed amounts to £nil (2022 - £nil) and the total number of trustees reimbursed was none (2022 - none).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Administration	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,414
Other trading activities	33,944
Investment income	<u>(4,779)</u>
Total	<u>49,579</u>
EXPENDITURE ON	
Raising funds	<u>43,345</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
	NET INCOME	6,234
	RECONCILIATION OF FUNDS	
	Total funds brought forward	77,756
	TOTAL FUNDS CARRIED FORWARD	<u>83,990</u>

7.	TANGIBLE FIXED ASSETS			
		Fixtures and fittings £	Badges of Office £	Totals £
	COST			
	At 1 September 2022 and 31 August 2023	<u>4,239</u>	<u>2,398</u>	<u>6,637</u>
	DEPRECIATION			
	At 1 September 2022	3,989	-	3,989
	Charge for year	<u>83</u>	-	<u>83</u>
	At 31 August 2023	<u>4,072</u>	-	<u>4,072</u>
	NET BOOK VALUE			
	At 31 August 2023	<u>167</u>	<u>2,398</u>	<u>2,565</u>
	At 31 August 2022	<u>250</u>	<u>2,398</u>	<u>2,648</u>

8.	INVESTMENTS	
	MARKET VALUE	Investments equity £
	At 1 September 2022	32,719
	Disposals	<u>(32,719)</u>
	At 31 August 2023	-
	NET BOOK VALUE	
	At 31 August 2023	-
	At 31 August 2022	<u>32,719</u>

The cost of the investment was £38,169.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.23	31.8.22
	£	£
Trade debtors	-	370
Prepayments	5,961	2,408
	<u>5,961</u>	<u>2,778</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.23	31.8.22
	£	£
Taxation and social security	480	480
Other creditors	4,022	2,477
	<u>4,502</u>	<u>2,957</u>

11. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1.9.22	£	31.8.23
	£	£	£
Unrestricted funds			
General fund	83,990	(6,547)	77,443
	<u>83,990</u>	<u>(6,547)</u>	<u>77,443</u>
TOTAL FUNDS	<u>83,990</u>	<u>(6,547)</u>	<u>77,443</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	45,979	(50,062)	(2,464)	(6,547)
	<u>45,979</u>	<u>(50,062)</u>	<u>(2,464)</u>	<u>(6,547)</u>
TOTAL FUNDS	<u>45,979</u>	<u>(50,062)</u>	<u>(2,464)</u>	<u>(6,547)</u>

Comparatives for movement in funds

		Net movement in funds	At
	At 1.9.21	£	31.8.22
	£	£	£
Unrestricted funds			
General fund	77,756	6,234	83,990
	<u>77,756</u>	<u>6,234</u>	<u>83,990</u>
TOTAL FUNDS	<u>77,756</u>	<u>6,234</u>	<u>83,990</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,579	(43,345)	6,234
TOTAL FUNDS	<u>49,579</u>	<u>(43,345)</u>	<u>6,234</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	77,756	(313)	77,443
TOTAL FUNDS	<u>77,756</u>	<u>(313)</u>	<u>77,443</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	95,558	(93,407)	(2,464)	(313)
TOTAL FUNDS	<u>95,558</u>	<u>(93,407)</u>	<u>(2,464)</u>	<u>(313)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

**The British Society for
Restorative Dentistry**

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	20,154	20,414
Other trading activities		
Fundraising events	19,240	27,194
Sponsorships	5,250	6,750
	<u>24,490</u>	<u>33,944</u>
Investment income		
Income UK listed investments	1,220	1,534
Deposit account interest	115	-
Investments gain/loss	-	(6,313)
	<u>1,335</u>	<u>(4,779)</u>
Total incoming resources	45,979	49,579
EXPENDITURE		
Raising donations and legacies		
Depreciation of tangible fixed assets	83	125
Other trading activities		
Conferences and meeting costs	27,804	22,170
Prizes and awards	1,910	-
Wages and salaries	4,800	4,800
Journal and newsletter costs	7,908	9,089
Communication and IT	3,597	3,454
Other charges	1,203	1,170
	<u>47,222</u>	<u>40,683</u>
Support costs		
Governance costs		
Auditors' remuneration	2,520	2,406
Auditors' remuneration for non audit work	237	131
	<u>2,757</u>	<u>2,537</u>
Total resources expended	50,062	43,345
Net (expenditure)/income before gains and losses	(4,083)	6,234
Realised recognised gains and losses		
Carried forward	(4,083)	6,234

This page does not form part of the statutory financial statements

**The British Society for
Restorative Dentistry**

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
Realised recognised gains and losses		
Brought forward	(4,083)	6,234
Realised gains/(losses) on fixed asset investments	(2,464)	-
Net (expenditure)/income	<u>(6,547)</u>	<u>6,234</u>

This page does not form part of the statutory financial statements

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales - Charity number 258139

Accounts

**The British Society for
Restorative Dentistry**

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022**

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

**The British Society for
Restorative Dentistry**

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion

- a) In respect of Restorative Dentistry to promote:
- i) and advance the practice for the benefit of patients
 - ii) education and study
 - iii) scholarship and research
 - iv) and further its interests with those organisations which control the provision of dental services

Significant activities

- a) The main activities which were undertaken during the year were:
- i) regular meetings by zoom and telephone conference calls of Council to discuss and plan activities
 - ii) comment from Council on relevant draft publications / policies
 - iii) two conferences, one face to face and one online joint with RD-UK and SRRDG both held under the presidency of Dr James Baker.
 - iv) Several members of council contributed to a Tooth Wear Book as part of the BDJ clinical guides series.
 - v) Several members of council are working with other institutions and sister groups to further oral health including: being apart of working groups working with the BSP on S3 perio stage IV guidelines; working on Delivering Better Oral Health V4; supporting peer review processes; Clinical Standards for Oral Health Care for Elderly and Frail Patients.

- b) The main charitable purposes of the Society for Restorative Dentistry are the advancement of education and the advancement of oral and dental health. The main educational opportunity throughout the year centred on a November 2021 conference, held face to face at the Royal Institute London, welcoming members and non-members of the Society. A second meeting again undertaken virtually in March 2022 was held jointly with RD-UK and SRRDG. The next meeting is to be held in November 2022 in London.

The face-to-face 1 day conference held in November 2021 was run under the BSRD Presidency of Dr James Baker and comprised a series of talks and a panel discussion centred around the restorative disciplines with webinars focusing on Prosthodontics, Periodontics and Endodontics. Key speakers and their topics: Dr Daljit Gill, "The Multidisciplinary Management of the Smile"; Dr Javier Tapia, "Colour analysis and shade selection strategies for the anterior teeth following Bio-Emulation principles"; Dr Sanjeev Bhandari, "Tooth fractures: resto-endo interface"; Dr Nikos Mardas, "Alveolar ridge preservation: from scientific evidence to clinical detail"; Dr Jurgita Sybaite, "Tooth Morphology: the devil or the God of smile aesthetics?"; and Dr Nick Lewis, "Intra-oral scanners in Restorative Dentistry - the real deal or another way to complicate our lives?". All these lectures aided learning with a case-based discussion session from a fantastic panel encompassing consultants, specialists, training grades and a general dentist. A final session included a prize giving for those that had submitted oral and written presentations.

The joint conference undertaken virtually in March 2022 with RD-UK, BSSPD and SRRDG was run under the BSRD Presidency of Dr James Baker. This conference was titled "Catch 22". The programme included excellent presentations and case-based discussions as well as parallel sessions which attendees could chose the topic of learning.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

The morning of Day 1 ran the parallel sessions: Chair: Professor Martin Ashley. Attendees could choose to attend one of three topics: "Injection moulding in the worn dentition" Dr Kostas Karagiannopoulos; "Critical Appraisal to make decisions" Prof Janet Clarkson Prof Thomas Lamont Prof Anne-Marie Glenn Prof Derek Richards; "Clinical photography - Improving your image" Mr Mike Sharland.

The mid-morning session ran under the theme of "Dealing with failures, it happens to the best of us" : Chair: Dr James Baker. Presentations included: "Failing rehabilitations - Lessons learned" Mr Kenneth Hemmings; "Complications with implant supported restorations - Modern clinical dilemmas" Dr Neel Patel.

The afternoon session ran under the theme of "Optimising peri-implant tissues" Chair: Dr Deborah Bomfim. Presentations included: "The potential of guided bone regeneration to treat alveolar defects" Dr Isabella Rocchietta; "Setting the tone - Hard and soft tissue considerations in aesthetic implants restorations" Dr Paul Baker.

Day 2s morning session centred around the theme "Smashing teeth and cracking smiles" Chair: Dr Ulpee Darbar. Presentations included: "Establishing and running a dental trauma service" Dr Beth Burns; "First-line management of dental trauma" Dr James Darcey.. The mid morning session theme was "One extreme to another" Chair: Dr Garima Charan. Presentations included: "Peri involved teeth vs. Implants" Prof Shakeel Shahdad; "Glue vs screw - Smart adhesive dentistry" Dr Akit Patel. The last session of the day was the "Case discussion panel" Moderator: Dr Sophie Watkins with an Interactive Restorative Dentistry case discussion. The panel included: Prof Shakeel Shahdad, Dr James Darcey, Dr Beth Burns, Dr Ulpee Darbar and Dr Rhys Gabe.

The day ended with fantastic presentations from prize entrants and the prize giving ceremonies from each of the societies involved. This included the BSRD Gary Pollock oral presentations.

The Society is delighted that our website, hosted by Accutiva, is continuing to function well. The website is key for both members, other interested dental parties, and the general public. The Society continues to be aware of the importance of attracting the younger dental community. The fees for undergraduate dental students were reduced this year to aid accessibility of the society to undergraduate members. The society is also continually developing its social media profile. The website development continues with the support of council members in the roles of webmaster and younger members on council addressing the social media requirements. We are also delighted to continue to have a young dentist representative on Council this year who participates fully on Council.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession. Undergraduate members no longer have access to this as they have access via their university setting.

Public benefit

The Secretary continues to respond personally to enquiries from the general public with the assistance of our administrator James Smith. The two areas that generate the most public interest remain: What is and Who provides Restorative Dentistry? Where and How can Dentistry be accessed? The Society continues to provide specific information on some forms of dental treatment and offers guidance as to good links for further information.

The Council is fully engaged with planning ahead for its future meetings and further development of the website. The society is planning a face-to-face conference in London for November 2022 hosted by our new president Dr Kate Heffernan.

Both conferences, together with the website, which is accessible by the public, provide substantial public benefit.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Members of BSRD continue to enjoy a full year of online subscription to Dental Update. This has proved popular and given the Society an excellent journal through which to promote the activities of the society and also the opportunity to publish. During the year details of income received and expended can be seen on page 7 of the attached Accounts. Our financial income is divided into three main areas, voluntary income (annual membership subscriptions), activities and events for generating funds and investment income.

- a) Annual membership subscriptions for the financial year generated £20,414.
- b) Activities and events organised during the year generated £33,944.
- c) Investment income CAF managed fund generated £1,534 but has shown a loss in value of £6,313.

Members on the roll at 31st August 2022 stood at 306 (2021 stood at 329). Numbers have increased and the current membership now reflects the true paid up membership. The new website has robust mechanisms to ensure that only paid up members are reflected in the membership numbers which ensures that the Society is not offering benefits to lapsed members. Council continue to monitor membership and ways of encouraging members to continue their commitment to the Society after joining to attend a conference as a member at a preferential rate. It is aware that the move to conference collaboration with other societies has affected membership but it has also raised the profile of the Society.

FINANCIAL REVIEW

Financial position

The detailed financial amounts can be seen on pages 6 to 13 of the attached Accounts. The net result for the current year end saw a gain of £6,234 (2021 - gain of £8,111). The Society's key objective is to stimulate greater interest in the Society and to build a wider membership base with take-up of the activities offered and development of new incentive initiatives for membership to further increase income. There has been a gain in the value of our investments. The Society is aware that the investment has fluctuated in both directions in line with other investments over recent years and is being monitored. Considerable work with the new web designer has taken place that now ensures that numbers are correct for members receiving Society benefits, in particular the subscription to on-line Dental Update. Resulting from the net income in the year the funds of the Society on 31st August 2022 stand at £83,990 having previously stood at £77,756 at the previous year end. Details of the assets and liabilities which are represented by these amounts can be seen on the Balance sheet on page 7 of the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Charity constitution

The activities of the Society are governed by its written Constitution and Bylaws, a copy of which can be obtained from the Hon. Secretary or can be seen on the Society website www.bsrd.org.uk

Recruitment and appointment of new trustees

The Council members of the Society form The Board of Trustees being thereby made up of elected officers and council members. Elections are held by ballot at the Annual General Meeting. Date of the next AGM is 19 November 2022 - At this meeting it will be proposed the AGM moved to the Spring meeting.

Risk management

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

The major risks to which the Society is exposed concern:

- i) Ensuring sufficient membership subscriptions are receivable and received thereby ensuring the Governance and administrative costs can be properly met.
- ii) Membership support is given to fund the activities undertaken by the Society.
- iii) Systems are in place to ensure all the activities and funding thereof are maintained in accordance with the Constitution and Bylaws.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31 August 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number
258139**

Principal address

Mr J Smith
Administrative Secretary BSRD
96 Kings Avenue
Woodford Green
Essex
IG8 0JG

Trustees

Dr K Heffernan - President (appointed 18.11.21)
Dr P J Baker - Immediate Past President
Dr A Truman - Secretary
Dr R Gabe - Treasurer
Dr K Warren (resigned 25.3.22)
Dr D Bomfim
Dr D Green
Dr K Bavisha
Miss R Hasan
Dr P J Hoyle
Dr S Patel
Dr A Vijayakumar (resigned 25.3.22)
Dr M P Jerreat (appointed 25.3.22)
Dr R Tabor (appointed 19.11.21)
Dr A Rovira-Wilde (appointed 19.11.21)

Independent Examiner

William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

Approved by order of the board of trustees on 25/11/2022 and signed on its behalf by:



.....
Dr A Truman - Trustee

**Independent Examiner's Report to the Trustees of
The British Society for
Restorative Dentistry**

Independent examiner's report to the trustees of The British Society for Restorative Dentistry

I report to the charity trustees on my examination of the accounts of The British Society for Restorative Dentistry (the Trust) for the year ended 31 August 2022.

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 Act and in carrying out my examination I have followed all 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 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.



William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

Date:

**The British Society for
Restorative Dentistry**

**Statement of Financial Activities
for the Year Ended 31 August 2022**

		31.8.22	31.8.21
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		20,414	27,987
Other trading activities	2	33,944	3,410
Investment income	3	(4,779)	1,134
Total		49,579	32,531
EXPENDITURE ON			
Raising funds		43,345	24,420
NET INCOME		6,234	8,111
RECONCILIATION OF FUNDS			
Total funds brought forward		77,756	69,645
TOTAL FUNDS CARRIED FORWARD		83,990	77,756

The notes form part of these financial statements

The British Society for
Restorative Dentistry

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	7	2,648	2,773
Investments	8	32,719	39,032
		<u>35,367</u>	<u>41,805</u>
CURRENT ASSETS			
Debtors	9	2,778	13,450
Cash at bank		48,802	36,766
		<u>51,580</u>	<u>50,216</u>
CREDITORS			
Amounts falling due within one year	10	(2,957)	(14,265)
		<u>48,623</u>	<u>35,951</u>
NET CURRENT ASSETS			
		<u>83,990</u>	<u>77,756</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>83,990</u>	<u>77,756</u>
NET ASSETS			
		<u>83,990</u>	<u>77,756</u>
FUNDS	11		
Unrestricted funds		83,990	77,756
TOTAL FUNDS		<u>83,990</u>	<u>77,756</u>

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



.....
Dr K Heffernan - Trustee

**Notes to the Financial Statements
for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Non-current investments

Non-current investments are included at market value at the balance sheet date. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise and are not separated between realised and unrealised gains and losses.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	27,194	3,410
Sponsorships	6,750	-
	<u>33,944</u>	<u>3,410</u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Income UK listed investments	1,534	859
Investments gain/loss	(6,313)	275
	<u>(4,779)</u>	<u>1,134</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

Expenses are reimbursed to various trustees during the year for travel, accommodation and subsistence expenses incurred in attending meetings. In the year ended 31st August 2022, the total reimbursed amounts to £nil (2021 - £nil) and the total number of trustees reimbursed was none (2021 - none).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Administration	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,987
Other trading activities	3,410
Investment income	1,134
Total	<u>32,531</u>
EXPENDITURE ON	
Raising funds	<u>24,420</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ 8,111
NET INCOME	
RECONCILIATION OF FUNDS	
Total funds brought forward	69,645
TOTAL FUNDS CARRIED FORWARD	<u>77,756</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Badges of Office £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>4,239</u>	<u>2,398</u>	<u>6,637</u>
DEPRECIATION			
At 1 September 2021	3,864	-	3,864
Charge for year	125	-	125
At 31 August 2022	<u>3,989</u>	-	<u>3,989</u>
NET BOOK VALUE			
At 31 August 2022	<u>250</u>	<u>2,398</u>	<u>2,648</u>
At 31 August 2021	<u>375</u>	<u>2,398</u>	<u>2,773</u>

8. INVESTMENTS

	Investments equity £
MARKET VALUE	
At 1 September 2021	39,032
Revaluations	(6,313)
At 31 August 2022	<u>32,719</u>
NET BOOK VALUE	
At 31 August 2022	<u>32,719</u>
At 31 August 2021	<u>39,032</u>

The cost of the investment was £38,169.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	370	2,578
Prepayments	2,408	10,872
	<u>2,778</u>	<u>13,450</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	-	75
Taxation and social security	480	240
Other creditors	2,477	13,950
	<u>2,957</u>	<u>14,265</u>

11. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	77,756	6,234	83,990
	<u>77,756</u>	<u>6,234</u>	<u>83,990</u>
TOTAL FUNDS	<u>77,756</u>	<u>6,234</u>	<u>83,990</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	49,579	(43,345)	6,234
	<u>49,579</u>	<u>(43,345)</u>	<u>6,234</u>
TOTAL FUNDS	<u>49,579</u>	<u>(43,345)</u>	<u>6,234</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
Unrestricted funds			
General fund	69,645	8,111	77,756
	<u>69,645</u>	<u>8,111</u>	<u>77,756</u>
TOTAL FUNDS	<u>69,645</u>	<u>8,111</u>	<u>77,756</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,531	(24,420)	8,111
TOTAL FUNDS	<u>32,531</u>	<u>(24,420)</u>	<u>8,111</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	69,645	14,345	83,990
TOTAL FUNDS	<u>69,645</u>	<u>14,345</u>	<u>83,990</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,110	(67,765)	14,345
TOTAL FUNDS	<u>82,110</u>	<u>(67,765)</u>	<u>14,345</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

The British Society for
Restorative Dentistry

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	20,414	27,987
Other trading activities		
Fundraising events	27,194	3,410
Sponsorships	6,750	-
	<u>33,944</u>	<u>3,410</u>
Investment income		
Income UK listed investments	1,534	859
Investments gain/loss	(6,313)	275
	<u>(4,779)</u>	<u>1,134</u>
Total incoming resources	49,579	32,531
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	125	188
Other trading activities		
Conferences and meeting costs	22,170	3,165
Prizes and awards	-	1,769
Wages and salaries	4,800	4,880
Journal and newsletter costs	9,089	7,683
Communication and IT	3,454	3,499
Other office expenses	-	7
Other charges	1,170	845
	<u>40,683</u>	<u>21,848</u>
Support costs		
Governance costs		
Auditors' remuneration	2,406	2,280
Auditors' remuneration for non audit work	131	104
	<u>2,537</u>	<u>2,384</u>
Total resources expended	43,345	24,420
Net income	<u>6,234</u>	<u>8,111</u>

This page does not form part of the statutory financial statements

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales - Charity number 258139

Accounts

**The British Society for
Restorative Dentistry**

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st August 2021

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

**Contents of the Financial Statements
for the Year Ended 31st August 2021**

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Statement of Financial Activities	7
Balance Sheet	8
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Detailed Statement of Financial Activities	15

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion

- a) In respect of Restorative Dentistry to promote:
- i) and advance the practice for the benefit of patients
 - ii) education and study
 - iii) scholarship and research
 - iv) and further its interests with those organisations which control the provision of dental services

Significant activities

- a) The main activities which were undertaken during the year were:
- i) regular meetings by zoom and telephone conference calls of Council to discuss and plan activities
 - ii) comment from Council on relevant draft publications / policies
 - iii) nominated members of Council assessed applications from members for national awards
 - iv) two online conferences: November 2020 - joint with the Odontology section of the Royal Society of Medicine (RSM); March 2021 - Joint with RD-UK, BSSPD and SRRDG.

b) The main charitable purposes of the Society for Restorative Dentistry are the advancement of education and the advancement of oral and dental health. The main educational opportunity throughout the year centred on two conferences. A November 2020 conference was held virtually due to COVID-19 and undertaken jointly with the Odontology section of the RSM, whose President Dr Deborah Bomfim was also a BSRD Council Member. A second meeting again undertaken virtually in March 2021 was the 1st UK restorative dentistry & prosthodontic conference held jointly with RD-UK, BSSPD and SRRDG. The next meeting is to be held in November 2021 in London.

The joint conference with RSM held virtually in November 2020 was run under the BSRD Presidency of Dr Kathy Warren and comprised a series of weekly webinars centred around the three restorative disciplines with webinars focusing on Prosthodontics, Periodontics and Endodontics. Key speakers and their topics: Dr Finlay Sutton, "Top tips for successful outcomes in removable prosthodontics"; Professor Iain Chapple, "Death by comorbidity - the truth about periodontal systemic links"; Dr Howard Lloyd, "Latest developments in Endodontics". All these webinars aided learning with a case based discussion session from a fantastic panel encompassing consultants, specialists, and a general dentist. A final session was held on the restorative training pathway and examination process and included a prize giving for those that had submitted posters.

The joint conference undertaken virtually in March 2021 with RD-UK, BSSPD and SRRDG was also run under the BSRD Presidency of Dr Kathy Warren. This conference was titled "Better patient care through collaboration". The programme included excellent presentations and case based discussions.

The morning of Day 1 ran under the theme "Evolution and provision of cleft services in the UK". Presentations included: "Psychological aspects of provision of care to patients with cleft - What the restorative dentist should know" Dr Rebecca Crawford; "Surgical interventions in patients with cleft and the surgical/restorative interface" Mr David Drake; "Orthodontic treatment approach in patients with cleft and restorative/orthodontic interface" Dr Toby Gillgrass; "Successful speech and dental rehabilitation through collaboration" Dr Ginette Phippen and Mr Sandip Popat; The morning session ended with "Cleft case panel discussions" Mr Simon Critchlow, Mr David Drake, Dr Toby Gillgrass, Dr Ginette Phippen and Mr Sandip Popat.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

The afternoon of Day 1 ran under the theme of "Head and neck cancer". Presentations included: "Management of head and neck cancer - Oncology Update" Professor Christopher Nutting; "Management of head and neck cancer - Maxillofacial surgery update" Mr Sat Parmar; "Preventing osteoradionecrosis - The HOPON trial" Professor Richard Shaw; "Digitally planned, rehabilitation focused, surgical treatment in head and neck cancer - How we do it" Dr Suresh Nayar. The afternoon session end with "case discussion on Oral rehabilitation in head and neck cancer" Dr Ulpee Darbar; Dr Loma McCaul; Dr Suresh Nayar; Professor Christopher Nutting and Professor Martin Ashley.

Day 2 centred around the themes of Tooth wear and human factors. Presentations included: "GORD - All you need to know" Dr Joe Geraghty"; "Eating disorders - All you need to know" Dr Stephen Anderson; "Prevention and early detection of tooth wear - Collaboration" Dr Johanna Leven; "Understanding patient behaviour" Professor Timothy Newton; "Human factors in clinical practice - Staying safe and avoiding burnout" Professor Peter Brennan; "Case discussions - Managing tooth wear in the real world" Dr Rupert Austin; Dr Johanna Leven; Mr Matthew Jerreat; Dr Alex Milosevic; Dr Kaxa Patel and Dr Morgan Rees. The day ended with fantastic presentations from prize entrants and the prize giving ceremonies from each of the societies involved. This included the BSRD Gary Pollock oral presentations "Contemporary management of tooth surface loss in a patient with an eating disorder" Dr Kiran Amin, "A reorganised approach to tooth surface loss and dental trauma" Dr Sunmeet Kandhari.

The Society is delighted that our website, hosted by Accutiva, is continuing to function well. The website is key for both members, other interested dental parties and the general public. The Society continues to be aware of the importance of attracting the younger dental community as it develops its social media profile. The website development continues with the support of council members in the roles of webmaster and younger members on council addressing the social media requirements. We are also delighted to continue to have an undergraduate dental student on Council this year who participates fully on Council.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession.

Public benefit

The Secretary continues to respond personally to enquiries from the general public with the assistance of our administrator James Smith. The two areas that generate the most public interest remain: What is and Who provides Restorative Dentistry? Where and How can Dentistry be accessed? The Society continues to provide specific information on some forms of dental treatment and offers guidance as to good links for further information.

The Council is fully engaged with planning ahead for its future meetings and further development of the website. In light of the easing of COVID-19 restrictions in relation to a conventional conference the society is planning a face to face conference in London for November 2021 hosted by our new president Mr James Baker.

Both conferences and webinars above, together with the web-site, which is accessible to the public, provide substantial public benefit.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Members of BSRD continue to enjoy a full year of online subscription to Dental Update. This has proved popular and given the Society an excellent journal through which to promote the activities of the society and also the opportunity to publish. During the year details of income received and expended can be seen on page 7 of the attached Accounts. Our financial income is divided into three main areas, voluntary income (annual membership subscriptions), activities and events for generating funds and investment income.

- a) Annual membership subscriptions for the financial year generated £27,987.
- b) Activities and events organised during the year generated £3,410.
- c) Investment income CAF managed fund generated £859 and has shown a gain in value of £275.

Members on the roll at 31st August 2021 stood at 329 (2020 stood at 296). Numbers have increased and the current membership now reflects the true paid up membership. The new website has robust mechanisms to ensure that that only paid up members are reflected in the membership numbers which ensures that the Society is not offering benefits to lapsed members. Council continue to monitor membership and ways of encouraging members to continue their commitment to the Society after joining to attend a conference as a member at a preferential rate. It is aware that the move to conference collaboration with other societies has affected membership but it has also raised the profile of the Society.

FINANCIAL REVIEW

Financial position

The detailed financial amounts can be seen on pages 7 to 15 of the attached Accounts. The net result for the current year end saw a gain of £8,111 (2020 - gain of £6,440). The Society's key objective is to stimulate greater interest in the Society and to build a wider membership base with take-up of the activities offered and development of new incentive initiatives for membership to further increase income. There has been a gain in the value of our investments. The Society is aware that the investment has fluctuated in both directions in line with other investments over recent years and is being monitored. Considerable work with the new web designer has taken place that now ensures that numbers are correct for members receiving Society benefits, in particular the subscription to on-line Dental Update. Resulting from the net income in the year the funds of the Society on 31st August 2021 stand at £77,756 having previously stood at £69,645 at the previous year end. Details of the assets and liabilities which are represented by these amounts can be seen on the Balance sheet on page 8 of the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Charity constitution

The activities of the Society are governed by its written Constitution and Bylaws, a copy of which can be obtained from the Hon. Secretary or can be seen on the Society website www.bsrd.org.uk

Recruitment and appointment of new trustees

The Council members of the Society form The Board of Trustees being thereby made up of elected officers and council members. Elections are held by ballot at the Annual General Meeting. Date of the next AGM is 19 November 2021.

Risk management

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

The major risks to which the Society is exposed concern:

- i) Ensuring sufficient membership subscriptions are receivable and received thereby ensuring the Governance and administrative costs can be properly met.
- ii) Membership support is given to fund the activities undertaken by the Society.
- iii) Systems are in place to ensure all the activities and funding thereof are maintained in accordance with the Constitution and Bylaws.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
258139

Principal address

Mr J Smith
Administrative Secretary BSRD
96 Kings Avenue
Woodford Green
Essex
IG8 0JG

Trustees

Dr P J Baker - President
Dr K Warren - Immediate Past President
Dr A Truman - Secretary
Dr R Gabe - Treasurer
Dr S Watkins (resigned 11/12/20)
Dr M Jerreat (resigned 11/12/20)
Dr M Mazinianian (resigned 11/12/20)
Dr D Bomfim
Dr D Green
Dr K Bavisha
Mr J Chesterman (resigned 11/12/20)
Miss R Hasan
Dr P J Hoyle
Dr S Patel
Dr A Vijayakumar (appointed 11/12/20)

Independent Examiner

William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 19th November 2021 and signed on its behalf by:

Dr A Truman - Trustee

A handwritten signature in black ink, appearing to read 'A Truman', written over a horizontal line.

**Independent Examiner's Report to the Trustees of
The British Society for
Restorative Dentistry**

Independent examiner's report to the trustees of The British Society for Restorative Dentistry

I report to the charity trustees on my examination of the accounts of The British Society for Restorative Dentistry (the Trust) for the year ended 31st August 2021.

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 Act and in carrying out my examination I have followed all 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 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.



William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

19th November 2021

**The British Society for
Restorative Dentistry**

**Statement of Financial Activities
for the Year Ended 31st August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		27,987	27,271
Other trading activities	2	3,410	39,810
Investment income	3	1,134	569
Total		32,531	67,650
EXPENDITURE ON			
Raising funds		24,420	61,210
NET INCOME		8,111	6,440
RECONCILIATION OF FUNDS			
Total funds brought forward		69,645	63,205
TOTAL FUNDS CARRIED FORWARD		77,756	69,645

The notes form part of these financial statements

**The British Society for
Restorative Dentistry**

**Balance Sheet
31st August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	2,773	3,386
Investments	8	39,032	38,757
		<u>41,805</u>	<u>42,143</u>
CURRENT ASSETS			
Debtors	9	13,450	3,979
Cash at bank		36,766	29,238
		<u>50,216</u>	<u>33,217</u>
CREDITORS			
Amounts falling due within one year	10	(14,265)	(5,290)
		<u>35,951</u>	<u>27,927</u>
NET CURRENT ASSETS			
		<u>77,756</u>	<u>70,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
ACCRUALS AND DEFERRED INCOME	11	-	(425)
		<u>77,756</u>	<u>69,645</u>
NET ASSETS			
		<u>77,756</u>	<u>69,645</u>
FUNDS	12		
Unrestricted funds		77,756	69,645
		<u>77,756</u>	<u>69,645</u>
TOTAL FUNDS		<u>77,756</u>	<u>69,645</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th November 2021 and were signed on its behalf by:

Dr P J Baker - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st August 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Non-current investments

Non-current investments are included at market value at the balance sheet date. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise and are not separated between realised and unrealised gains and losses.

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	3,410	34,010
Sponsorships	-	5,800
	<u>3,410</u>	<u>39,810</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Income UK listed investments	859	1,269
Investments gain/loss	275	(700)
	<u>1,134</u>	<u>569</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2021 nor for the year ended 31st August 2020.

Trustees' expenses

Expenses are reimbursed to various trustees during the year for travel, accommodation and subsistence expenses incurred in attending meetings. In the year ended 31st August 2021 the total reimbursed amounts to £nil (2020 - £2,452) and the total number of trustees reimbursed was none (2020 - 4).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,271
Other trading activities	39,810
Investment income	569
Total	<u>67,650</u>
EXPENDITURE ON	
Raising funds	61,210
NET INCOME	<u>6,440</u>

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 63,205

TOTAL FUNDS CARRIED FORWARD 69,645

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Badges of Office £	Totals £
COST			
At 1st September 2020	4,239	2,823	7,062
Disposals	-	(425)	(425)
At 31st August 2021	<u>4,239</u>	<u>2,398</u>	<u>6,637</u>
DEPRECIATION			
At 1st September 2020	3,676	-	3,676
Charge for year	188	-	188
At 31st August 2021	<u>3,864</u>	<u>-</u>	<u>3,864</u>
NET BOOK VALUE			
At 31st August 2021	<u>375</u>	<u>2,398</u>	<u>2,773</u>
At 31st August 2020	<u>563</u>	<u>2,823</u>	<u>3,386</u>

8. INVESTMENTS

Investments
equity
£

MARKET VALUE	
At 1st September 2020	38,757
Revaluations	275
At 31st August 2021	<u>39,032</u>
NET BOOK VALUE	
At 31st August 2021	<u>39,032</u>
At 31st August 2020	<u>38,757</u>

The cost of the investment was £38,169.

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	2,578	1,660
Prepayments	10,872	2,319
	<u>13,450</u>	<u>3,979</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	75	361
Taxation and social security	240	160
Other creditors	13,950	4,769
	<u>14,265</u>	<u>5,290</u>

11. ACCRUALS AND DEFERRED INCOME

	2021	2020
	£	£
Revaluation Badges of office	-	425
	<u>-</u>	<u>425</u>

12. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
Unrestricted funds			
General fund	69,645	8,111	77,756
	<u>69,645</u>	<u>8,111</u>	<u>77,756</u>
TOTAL FUNDS	<u>69,645</u>	<u>8,111</u>	<u>77,756</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,531	(24,420)	8,111
	<u>32,531</u>	<u>(24,420)</u>	<u>8,111</u>
TOTAL FUNDS	<u>32,531</u>	<u>(24,420)</u>	<u>8,111</u>

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	63,205	6,440	69,645
TOTAL FUNDS	<u>63,205</u>	<u>6,440</u>	<u>69,645</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,650	(61,210)	6,440
TOTAL FUNDS	<u>67,650</u>	<u>(61,210)</u>	<u>6,440</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	63,205	14,551	77,756
TOTAL FUNDS	<u>63,205</u>	<u>14,551</u>	<u>77,756</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,181	(85,630)	14,551
TOTAL FUNDS	<u>100,181</u>	<u>(85,630)</u>	<u>14,551</u>

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021.

**The British Society for
Restorative Dentistry**

**Detailed Statement of Financial Activities
for the Year Ended 31st August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	27,987	27,271
Other trading activities		
Fundraising events	3,410	34,010
Sponsorships	-	5,800
	<u>3,410</u>	<u>39,810</u>
Investment income		
Income UK listed investments	859	1,269
Investments gain/loss	275	(700)
	<u>1,134</u>	<u>569</u>
Total incoming resources	32,531	67,650
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	188	282
Other trading activities		
Conferences and meeting costs	3,165	36,760
Prizes and awards	1,769	685
Wages and salaries	4,880	4,801
Journal and newsletter costs	7,683	448
Communication and IT	3,499	11,566
Other office expenses	7	255
Cost of trustee meetings	-	2,495
Other charges	845	1,598
	<u>21,848</u>	<u>58,608</u>
Support costs		
Governance costs		
Auditors' remuneration	2,280	2,220
Auditors' remuneration for non audit work	104	100
	<u>2,384</u>	<u>2,320</u>
Total resources expended	24,420	61,210
Net income	8,111	6,440

This page does not form part of the statutory financial statements

THE BRITISH SOCIETY FOR RESTORATIVE DENTISTRY

England & Wales - Charity number 258139

Accounts

REGISTERED CHARITY NUMBER: 258139

**The British Society for
Restorative Dentistry**

**Report of the Trustees and
Unaudited Financial Statements**

for the Year Ended 31st August 2020

Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

**The British Society for
Restorative Dentistry**

**Contents of the Financial Statements
for the Year Ended 31st August 2020**

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion

- a) In respect of Restorative Dentistry to promote:
 - i) and advance the practice for the benefit of patients
 - ii) education and study
 - iii) scholarship and research
 - iv) and further its interests with those organisations which control the provision of dental services

Main activities

- a) The main activities which were undertaken during the year were:
 - i) regular meetings zoom and telephone conference calls of Council to discuss and plan activities
 - ii) comment from Council on relevant draft publications / policies
 - iii) nominated members of Council assess applications from members for national awards

b) The main charitable purposes of the Society for Restorative Dentistry are the advancement of education and the advancement of oral and dental health. The main educational opportunity throughout the year centred on a November 2019 conference, held jointly with RD-UK and SRRDG, welcoming members and non-members of the Society in London. A second meeting was planned for March 2020 in Glasgow (to be held jointly with RD-UK, BSSPD and SRRDG). This latter meeting was postponed due to the COVID-19 pandemic and it is hoped that this meeting will take place in March 2021.

The joint conference with RD-UK and SRRDG held at The Science Gallery, London in November 2019 centred around "Winter Reflections" and was run under the BSRD Presidency of Dr Sophie Watkins. The programme included excellent presentations. Day 1 ran under the theme "If I knew then what I know now" - preventing and managing failures. Presentations included: "Poor foundations, poor outcomes; ensuring periodontal success, new classification" Speaker: Shazad Saleem; "The seven sins of the dental implant world" Speaker: Lloyd Seanson; "Endodontic failures and pathways to success" Speaker: Francesco Mannocci; "Standards for commissioning in restorative dentistry/MCNs and how they work in practice: Speaker: Matthew Jerreat; The day's presentations were completed with an update on the CENs: Hypodontia CEN Speaker: Martin Ashley; Head and Neck Oncology CEN Speaker: Loma McCaul and Cleft CEN Speaker Sandip Popat. Day 2 ran under the theme Developmental Dilemmas Of The Dentition And Its Management (Developmental Defects, Hypodontia And Adhesive Dentistry). Presentations included: Genetic aspects of developmental defects and Hypodontia Speaker: Mike Harrison; RRBs and Hypodontia Speaker: Serpil Djemal; Making the best of a bad bond - an update on dental adhesion Speaker: Avi Banerjee; When would I place implants in hypodontia patients? Speaker: Lee Savarrio; The conference continued with a Hypodontia CEN forum with a discussion of cases led by an expert panel. The conference concluded with the 2019 undergraduate prize winner, Aylin Uretici, presenting her winning case presentation.

The Society is delighted that our new website, hosted by Accutiva, launched at the end of September 2019 is functioning well. The website is key for both members, other interested dental parties and the general public. The Society continues to be aware of the importance of attracting the younger dental community as it develops its social media profile. The website development continues with a newly appointed webmaster and younger members on council addressing the social media requirements. We are also delighted to have welcomed an undergraduate dental student onto Council this year who participates fully on Council.

The society's collaboration with Dental Update continues. Dental update provides the membership with an App based on-line version of current and past journals allowing reading of the journal electronically but in the traditional journal format which has proved popular. Council is actively engaged in producing further guidelines for the profession.

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2020**

The Secretary continues to respond personally to enquiries from the general public with the assistance of our administrator James Smith. The two areas that generate the most public interest remain: What is and Who provides Restorative Dentistry? Where and How can Dentistry be accessed? The Society continues to provide specific information on some forms of dental treatment and offers guidance as to good links for further information.

The Council is fully engaged with planning ahead for its future meetings and further development of the website. In light of the uncertainty around ongoing COVID-19 restrictions in relation to a conventional conference, a series of 4 scientific webinars will be held in November 2020 hosted by our President, Dr Kathy Warren, in conjunction with the Odontology section of the Royal Society of Medicine, under the Presidency of Dr Deborah Bomfim. The Society is excited about this new collaboration opportunity. These webinars will see internationally renowned experts in their field discuss their specialty subjects and partake in interactive Q&A's with delegates. The final webinar will see skilled trainees claim prizes for their research and presentations. In the Spring of 2021 it is hoped that the joint conference postponed in March 2020 will take place with some adjustment to the programme to cover present needs.

c) Both conferences and webinars in b) above, together with the web-site, which is accessible by the public, provide substantial public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Members of BSRD continue to enjoy a full year of on line subscription to Dental Update. This has proved popular and given the Society an excellent journal through which to promote the activities of the society and also the opportunity to publish. During the year details of income received and expended can be seen on page 6 of the attached Accounts. Our financial income is divided into three main areas, voluntary income (annual membership subscriptions), activities and events for generating funds and investment income.

1. a) Annual membership subscriptions for the financial year generated £27,271
2. b) Activities and events organised during the year generated £39,810 (the profits of the November 2019 conference were split between the three societies collaborating to host the conference).

(see above under main activities for details of the events)

c) Investment income CAF managed fund generated £1,269 and has shown a loss in value of £700.06. Members on the roll at 31 August 2020 stood at 296 (2019 stood at 359). Although numbers have fallen, the current membership now reflects the true paid up membership. The new website has robust mechanisms to ensure that only paid up members are reflected in the membership numbers which ensures that the Society is not offering benefits to lapsed members. Council continue to monitor membership and ways of encouraging members to continue their commitment to the Society after joining to attend a conference as a member at a preferential rate. It is aware that the move to conference collaboration with other societies has affected membership but it has also raised the profile of the Society.

FINANCIAL REVIEW

Financial position

The detailed financial amounts can be seen on page 14 of the attached Accounts.

The net result for the current year end saw a gain of £6,440 (2019 net loss of £10,243). The Society's key objective is to stimulate greater interest in the Society and to build a wider membership base with small take-up of the activities offered and development of new incentive initiatives for membership to further increase income. There has been a loss in the value of our investments. The Society is aware that the investment has fluctuated in both directions in line with other investments over recent years and is being monitored. Considerable work with the new web designer has taken place that now ensures that numbers are correct for members receiving Society benefits, in particular the subscription to on-line Dental Update.

Resulting from the net profit the funds of the Society on 31 August 2020 stand at £69,645 having previously stood at £63,205 at the previous year end. Details of the assets and liabilities which are represented by these amounts can be seen on the Balance sheet on page 7 of the Accounts.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2020**

- " - select suitable accounting policies and then apply them consistently;
- " - observe the methods and principles in the Charities SORP 2019 (FRS102);
- " - make judgements and estimates that are reasonable and prudent;
- " - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- " - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2019 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Structure, governance and management

a) The activities of the Society are governed by its written Constitution and Bylaws, a copy of which can be obtained from the Hon. Secretary or can be seen on the Society website www.bsrd.org.uk

b) The Council members of the Society form The Board of Trustees being thereby made up of elected officers and council members. Elections are held by ballot at the Annual General Meeting.

c) The major risks to which the Society is exposed concern:

i) Ensuring sufficient membership subscriptions are receivable and received thereby ensuring the Governance and administrative costs can be properly met.

ii) Membership support is given to fund the activities undertaken by the Society.

iii) Systems are in place to ensure all the activities and funding thereof are maintained in accordance with the Constitution and Bylaws.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

258139

Principal address

Mr J Smith

Administrative Secretary BSRD

96 Kings Avenue

Woodford Green

Essex

IG8 0JG

**The British Society for
Restorative Dentistry**

**Report of the Trustees
for the Year Ended 31st August 2020**

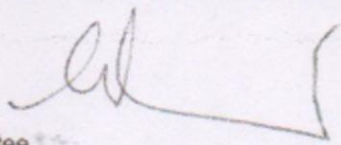
Trustees

Dr K Warren President (appointed 1/4/20)
Dr S Watkins
Dr M Jerreat Secretary
Dr M Mazinianian Treasurer
Dr D Bomfim
Dr R Gabe
Dr D Green
Dr P J Baker (appointed 1/4/20)
Dr K Bavisha (appointed 1/4/20)
Mr J Chesterman (appointed 1/4/20)
Miss R Hasan (appointed 1/4/20)
Dr P J Hoyle (appointed 1/4/20)
Dr S Patel (appointed 1/4/20)
Dr A Truman (appointed 1/4/20)

Independent Examiner

William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

Approved by order of the board of trustees on 10th December 2020 and signed on its behalf by:



Dr M Jerreat - Trustee

Jerreat

75853

**Independent Examiner's Report to the Trustees of
The British Society for
Restorative Dentistry**

Independent examiner's report to the trustees of The British Society for Restorative Dentistry

I report to the charity trustees on my examination of the accounts of The British Society for Restorative Dentistry (the Trust) for the year ended 31st August 2020.

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 Act and in carrying out my examination I have followed all 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 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.



William Oates
BA FCA
Brooks Mayfield Limited
Chartered Accountants
12 Bridgford Road
West Bridgford
Nottinghamshire
NG2 6AB

10th December 2020

**The British Society for
Restorative Dentistry**

**Statement of Financial Activities
for the Year Ended 31st August 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		27,271	27,410
Other trading activities	2	39,810	40,645
Investment income	3	569	3,593
Total		67,650	71,648
EXPENDITURE ON			
Raising funds	4	61,210	81,891
NET INCOME/(EXPENDITURE)		6,440	(10,243)
RECONCILIATION OF FUNDS			
Total funds brought forward		63,205	73,448
TOTAL FUNDS CARRIED FORWARD		69,645	63,205

The notes form part of these financial statements

The British Society for
Restorative Dentistry

Balance Sheet
31st August 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	8	3,386	3,669
Investments	9	38,757	39,457
		<u>42,143</u>	<u>43,126</u>
CURRENT ASSETS			
Debtors	10	3,979	14,287
Cash at bank		29,238	15,743
		<u>33,217</u>	<u>30,030</u>
CREDITORS			
Amounts falling due within one year	11	(5,290)	(9,526)
NET CURRENT ASSETS		<u>27,927</u>	<u>20,504</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		70,070	63,630
ACCRUALS AND DEFERRED INCOME	12	(425)	(425)
NET ASSETS		<u>69,645</u>	<u>63,205</u>
FUNDS	13		
Unrestricted funds		69,645	63,205
TOTAL FUNDS		<u>69,645</u>	<u>63,205</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2020 and were signed on its behalf by:



Dr K Warren - Trustee

**Notes to the Financial Statements
for the Year Ended 31st August 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	34,010	28,757
Sponsorships	5,800	11,888
	<u>39,810</u>	<u>40,645</u>

**The British Society for
Restorative Dentistry**

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Income UK listed investments	1,269	1,044
Investments gain/loss	(700)	2,549
	<u>569</u>	<u>3,593</u>

4. RAISING FUNDS

	2020	2019
	£	£
Raising donations and legacies	282	423
Depreciation	2,320	2,283
Support costs	<u>2,602</u>	<u>2,706</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2020 nor for the year ended 31st August 2019.

Trustees' expenses

Expenses were reimbursed to various trustees during the year for travel, accommodation and subsistence expenses incurred in attending meetings. The figure below includes loan to Society when awaiting new bank account signatories.

The total reimbursed amounts to £2,452 (2019 £9,778)

The total number of trustees reimbursed amounted to 4 (2019 = 5)

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>1</u>	<u>1</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,410
Other trading activities	40,645
Investment income	<u>3,593</u>
Total	<u>71,648</u>
 EXPENDITURE ON	
Raising funds	81,891

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(10,243)
RECONCILIATION OF FUNDS	
Total funds brought forward	73,448
TOTAL FUNDS CARRIED FORWARD	<u>63,205</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Badges of Office £	Totals £
COST			
At 1st September 2019 and 31st August 2020	<u>4,239</u>	<u>2,823</u>	<u>7,062</u>
DEPRECIATION			
At 1st September 2019	3,393	-	3,393
Charge for year	<u>283</u>	-	<u>283</u>
At 31st August 2020	<u>3,676</u>	-	<u>3,676</u>
NET BOOK VALUE			
At 31st August 2020	<u>563</u>	<u>2,823</u>	<u>3,386</u>
At 31st August 2019	<u>846</u>	<u>2,823</u>	<u>3,669</u>

9. INVESTMENTS

	Investments equity £
MARKET VALUE	
At 1st September 2019 Revaluations	39,457 (700)
At 31st August 2020	<u>38,757</u>
NET BOOK VALUE	
At 31st August 2020	<u>38,757</u>
At 31st August 2019	<u>39,457</u>

**The British Society for
Restorative Dentistry**

Notes to the Financial Statements - continued
for the Year Ended 31st August 2020

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	1,660	4,032
Prepayments	2,319	10,255
	<u>3,979</u>	<u>14,287</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	361	361
Taxation and social security	160	160
Other creditors	4,769	9,005
	<u>5,290</u>	<u>9,526</u>

12. ACCRUALS AND DEFERRED INCOME

	2020	2019
	£	£
Revaluation Badges of office	425	425
	<u>425</u>	<u>425</u>

13. MOVEMENT IN FUNDS

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	63,205	6,440	69,645
	<u>63,205</u>	<u>6,440</u>	<u>69,645</u>
TOTAL FUNDS	<u>63,205</u>	<u>6,440</u>	<u>69,645</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	67,650	(61,210)	6,440
	<u>67,650</u>	<u>(61,210)</u>	<u>6,440</u>
TOTAL FUNDS	<u>67,650</u>	<u>(61,210)</u>	<u>6,440</u>

Notes to the Financial Statements - continued
for the Year Ended 31st August 2020

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	73,448	(10,243)	63,205
TOTAL FUNDS	<u>73,448</u>	<u>(10,243)</u>	<u>63,205</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,648	(81,891)	(10,243)
TOTAL FUNDS	<u>71,648</u>	<u>(81,891)</u>	<u>(10,243)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/18 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	73,448	(3,803)	69,645
TOTAL FUNDS	<u>73,448</u>	<u>(3,803)</u>	<u>69,645</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,298	(143,101)	(3,803)
TOTAL FUNDS	<u>139,298</u>	<u>(143,101)</u>	<u>(3,803)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2020.

**The British Society for
Restorative Dentistry**

**Detailed Statement of Financial Activities
for the Year Ended 31st August 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	27,271	27,410
Other trading activities		
Fundraising events	34,010	28,757
Sponsorships	5,800	11,888
	<u>39,810</u>	<u>40,645</u>
Investment income		
Income UK listed investments	1,269	1,044
Investments gain/loss	(700)	2,549
	<u>569</u>	<u>3,593</u>
Total incoming resources	67,650	71,648
EXPENDITURE		
Raising donations and legacies		
Fixtures and fittings	282	423
Other trading activities		
Conferences and meeting costs	36,760	40,178
Prizes and awards	685	2,323
Wages and salaries	4,801	4,336
Journal and newsletter costs	448	16,062
Communication and IT	11,566	11,533
Other office expenses	255	1,612
Cost of trustee meetings	2,495	1,068
Other charges	1,598	2,073
	<u>58,608</u>	<u>79,185</u>
Support costs		
Governance costs		
Auditors' remuneration	2,220	2,185
Auditors' remuneration for non audit work	100	98
	<u>2,320</u>	<u>2,283</u>
Total resources expended	61,210	81,891
Net income/(expenditure)	6,440	(10,243)

This page does not form part of the statutory financial statements