

**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

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for the Year Ended 31st August 2020**

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**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.



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**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 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:



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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](http://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  
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**Report of the Trustees  
for the Year Ended 31st August 2020**

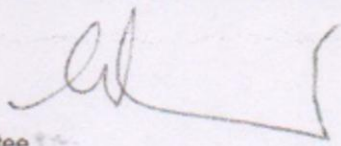
**Trustees**

Dr K Warren President (appointed 1/4/20)  
Dr S Watkins  
Dr M Jerreat Secretary  
Dr M Mazinanian 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)

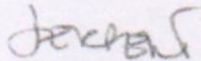
**Independent Examiner**

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



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').

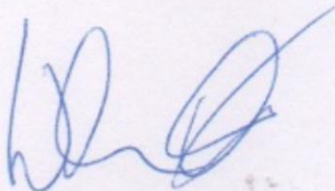
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

The notes form part of these financial statements



The British Society for  
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Balance Sheet  
31st August 2020

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



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		
Depreciation	282	423
Support costs	2,320	2,283
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	27,410
Other trading activities	40,645
Investment income	<u>3,593</u>
<b>Total</b>	<b>71,648</b>
 <b>EXPENDITURE ON</b>	
Raising funds	81,891



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

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 £
<b>COST</b>			
At 1st September 2019 and 31st August 2020	<u>4,239</u>	<u>2,823</u>	<u>7,062</u>
<b>DEPRECIATION</b>			
At 1st September 2019	<u>3,393</u>	-	<u>3,393</u>
Charge for year	<u>283</u>	-	<u>283</u>
At 31st August 2020	<u>3,676</u>	-	<u>3,676</u>
<b>NET BOOK VALUE</b>			
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 £
<b>MARKET VALUE</b>	
At 1st September 2019	39,457
Revaluations	(700)
At 31st August 2020	<u>38,757</u>
<b>NET BOOK VALUE</b>	
At 31st August 2020	<u>38,757</u>
At 31st August 2019	<u>39,457</u>



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

13. MOVEMENT IN FUNDS

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	63,205	6,440	69,645
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	67,650	(61,210)	6,440
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	73,448	(10,243)	63,205
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	71,648	(81,891)	(10,243)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	73,448	(3,803)	69,645
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	139,298	(143,101)	(3,803)
<b>TOTAL FUNDS</b>	<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  
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**Detailed Statement of Financial Activities  
for the Year Ended 31st August 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	27,271	27,410
<b>Other trading activities</b>		
Fundraising events	34,010	28,757
Sponsorships	5,800	11,888
	<u>39,810</u>	<u>40,645</u>
<b>Investment income</b>		
Income UK listed investments	1,269	1,044
Investments gain/loss	(700)	2,549
	<u>569</u>	<u>3,593</u>
<b>Total incoming resources</b>	<u>67,650</u>	<u>71,648</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fixtures and fittings	282	423
<b>Other trading activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	2,220	2,185
Auditors' remuneration for non audit work	100	98
	<u>2,320</u>	<u>2,283</u>
<b>Total resources expended</b>	<u>61,210</u>	<u>81,891</u>
<b>Net income/(expenditure)</b>	<u>6,440</u>	<u>(10,243)</u>

This page does not form part of the statutory financial statements