

**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

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for the Year Ended 31st August 2021**

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**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 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', with a stylized flourish at the end.

**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**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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)
NET CURRENT ASSETS		<u>35,951</u>	<u>27,927</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,756</u>	<u>70,070</u>
ACCRUALS AND DEFERRED INCOME	11	-	(425)
NET ASSETS		<u>77,756</u>	<u>69,645</u>
FUNDS	12		
Unrestricted funds		77,756	69,645
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.

**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
	1	1
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>

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	4,239	2,398	6,637
DEPRECIATION			
At 1st September 2020	3,676	-	3,676
Charge for year	188	-	188
At 31st August 2021	3,864	-	3,864
NET BOOK VALUE			
At 31st August 2021	375	2,398	2,773
At 31st August 2020	563	2,823	3,386

8. INVESTMENTS

Investments
equity
£

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

The cost of the investment was £38,169.

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

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
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
TOTAL FUNDS	<u>32,531</u>	<u>(24,420)</u>	<u>8,111</u>

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>

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