

**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  
12 Bridgford Road  
West Bridgford  
Nottinghamshire  
NG2 6AB

**The British Society for  
Restorative Dentistry**

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for the Year Ended 31 August 2023**

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**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 specialty 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.



**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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		20,154	20,414
Other trading activities	2	24,490	33,944
Investment income	3	1,335	(4,779)
<b>Total</b>		<u>45,979</u>	<u>49,579</u>
<b>EXPENDITURE ON</b>			
Raising funds		50,062	43,345
Net gains/(losses) on investments		(2,464)	-
<b>NET INCOME/(EXPENDITURE)</b>		<u>(6,547)</u>	<u>6,234</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		83,990	77,756
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,565	2,648
Investments	8	-	32,719
		<u>2,565</u>	<u>35,367</u>
<b>CURRENT ASSETS</b>			
Debtors	9	5,961	2,778
Cash at bank		73,419	48,802
		<u>79,380</u>	<u>51,580</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,502)	(2,957)
		<u>74,878</u>	<u>48,623</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>77,443</u>	<u>83,990</u>
<b>NET ASSETS</b>		<u>77,443</u>	<u>83,990</u>
<b>FUNDS</b>	11		
Unrestricted funds		77,443	83,990
<b>TOTAL FUNDS</b>		<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

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

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
	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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,414
Other trading activities	33,944
Investment income	<u>(4,779)</u>
<b>Total</b>	<u>49,579</u>
<b>EXPENDITURE ON</b>	
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 £
<b>NET INCOME</b>	6,234
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	77,756
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>83,990</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Badges of Office £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>4,239</u>	<u>2,398</u>	<u>6,637</u>
<b>DEPRECIATION</b>			
At 1 September 2022	3,989	-	3,989
Charge for year	<u>83</u>	<u>-</u>	<u>83</u>
At 31 August 2023	<u>4,072</u>	<u>-</u>	<u>4,072</u>
<b>NET BOOK VALUE</b>			
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

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

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	83,990	(6,547)	77,443
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	45,979	(50,062)	(2,464)	(6,547)
<b>TOTAL FUNDS</b>	<u>45,979</u>	<u>(50,062)</u>	<u>(2,464)</u>	<u>(6,547)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	77,756	6,234	83,990
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	49,579	(43,345)	6,234
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	77,756	(313)	77,443
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	95,558	(93,407)	(2,464)	(313)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	20,154	20,414
<b>Other trading activities</b>		
Fundraising events	19,240	27,194
Sponsorships	5,250	6,750
	<u>24,490</u>	<u>33,944</u>
<b>Investment income</b>		
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>
<b>Total incoming resources</b>	<b>45,979</b>	<b>49,579</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Depreciation of tangible fixed assets	83	125
<b>Other trading activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	2,520	2,406
Auditors' remuneration for non audit work	237	131
	<u>2,757</u>	<u>2,537</u>
<b>Total resources expended</b>	<b>50,062</b>	<b>43,345</b>
<b>Net (expenditure)/income before gains and losses</b>	<b>(4,083)</b>	<b>6,234</b>
<b>Realised recognised gains and losses</b>		
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 £
<b>Realised recognised gains and losses</b>		
Brought forward	(4,083)	6,234
Realised gains/(losses) on fixed asset investments	(2,464)	-
<b>Net (expenditure)/income</b>	<u>(6,547)</u>	<u>6,234</u>

This page does not form part of the statutory financial statements