

**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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**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 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](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 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**

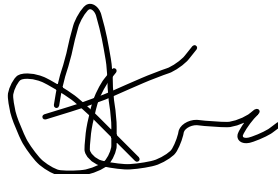
Dr M P Jerreat - Immediate Past President  
Dr K Heffernan - Immediate Past President (resigned 1.9.23)  
Dr D Bomfim - President  
Dr A Truman - Secretary  
Dr R Gabe - Treasurer  
Dr P J Hoyle - Treasurer  
Dr P J Baker (resigned 1.9.23)  
Dr D Green (resigned 1.9.23)  
Dr K Bavisha (resigned 1.9.23)  
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

A handwritten signature in black ink, consisting of a large, stylized capital 'A' followed by a horizontal line and a small flourish.

**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**

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

The notes form part of these financial statements



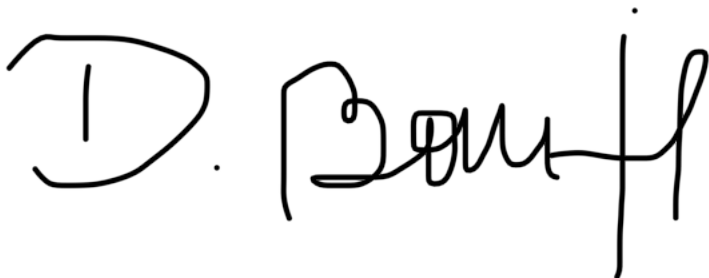
**The British Society for  
Restorative Dentistry**

**Balance Sheet  
31 August 2024**

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



**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**

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

**3. INVESTMENT INCOME**

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

|                | <b>31.8.24</b>  | 31.8.23  |
|----------------|-----------------|----------|
|                | <b>1</b>        | 1        |
| Administration | <u><b>1</b></u> | <u>1</u> |

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Donations and legacies            | 20,154                    |
| Other trading activities          | 24,490                    |
| Investment income                 | 1,335                     |
| <b>Total</b>                      | <u>45,979</u>             |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | <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<br>fund<br>£ |
| Net gains/(losses) on investments  | (2,464)                   |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(6,547)</b>            |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 83,990                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>77,443</b>             |

7. TANGIBLE FIXED ASSETS

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 31.8.24<br>£  | 31.8.23<br>£ |
|------------------------------|---------------|--------------|
| 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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 77,443         | (14,289)                         | 63,154             |
| <b>TOTAL FUNDS</b>        | <u>77,443</u>  | <u>(14,289)</u>                  | <u>63,154</u>      |

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

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

Comparatives for movement in funds

|                           | At 1.9.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <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>      |

**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<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <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>            |

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

|                           | At 1.9.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 83,990         | (20,836)                         | 63,154             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 117,970                    | (136,342)                  | (2,464)                  | (20,836)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£    | 31.8.23<br>£   |
|--|-----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                       |                 |                |
| <b>Donations and legacies</b>                      |                 |                |
| Subscriptions                                      | 20,465          | 20,154         |
| <b>Other trading activities</b>                    |                 |                |
| Fundraising events                                 | 41,245          | 19,240         |
| Sponsorships                                       | 9,287           | 5,250          |
|  | <b>50,532</b>   | <b>24,490</b>  |
| <b>Investment income</b>                           |                 |                |
| Income UK listed investments                       | 837             | 1,220          |
| Deposit account interest                           | 157             | 115            |
|  | <b>994</b>      | <b>1,335</b>   |
| <b>Total incoming resources</b>                    | <b>71,991</b>   | <b>45,979</b>  |
| <b>EXPENDITURE</b>                                 |                 |                |
| <b>Raising donations and legacies</b>              |                 |                |
| Depreciation of tangible fixed assets              | 56              | 83             |
| <b>Other trading activities</b>                    |                 |                |
| 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          |
|  | <b>83,569</b>   | <b>47,222</b>  |
| <b>Support costs</b>                               |                 |                |
| <b>Governance costs</b>                            |                 |                |
| Auditors' remuneration                             | 2,520           | 2,520          |
| Auditors' remuneration for non audit work          | 135             | 237            |
|  | <b>2,655</b>    | <b>2,757</b>   |
| Total resources expended                           | <b>86,280</b>   | <b>50,062</b>  |
| <b>Net expenditure before gains and losses</b>     | <b>(14,289)</b> | <b>(4,083)</b> |
| <b>Realised recognised gains and losses</b>        |                 |                |
| Realised gains/(losses) on fixed asset investments | -               | (2,464)        |
| <b>Net expenditure</b>                             | <b>(14,289)</b> | <b>(6,547)</b> |

This page does not form part of the statutory financial statements