

Charity registration number 273365

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Urshla Devalia Prof Sondos Albadri	(Resigned 14 September 2023)
	Mrs Jennifer Harris Dr Hannah Walsh Prof Christopher Vernazza Dr David Johnson Prof Paula Waterhouse Dr S Bhatia Dr Fiona Sotir	(Appointed 14 September 2023)
Charity number	273365	
Registered office	c/o The Faculty Of Dental Surgery, The Royal College Of Surgeons of England, 38-43 Lincoln's Inn Fields London WC2A 3PE	
Independent examiner	Bird Simpson & Co 144 Nethergate Dundee DD1 4EB	
Bankers	Bank of Scotland Plc PO Box 17235 Edinburgh EH11 1YH	
Solicitors	H Tyler Brutton & Co, 288 West Street, Fareham, Hants	

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

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BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's constitution, the Charities Act 2011 and "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

The primary objective of the British Society of Paediatric Dentistry (BSPD) is to advocate for high-quality and accessible oral health care for children and young people from birth to sixteen in the United Kingdom. This mission is carried out through various initiatives and engagements with the dental profession, political decision-makers, and other special interest groups.

Key activities for the year include:

1. Educational Meetings and Professional Development: The 13 regional branches have organized numerous educational meetings and study days to further the Society's objectives and provide continuing professional development for its members. These events have been pivotal in disseminating current knowledge and best practices in paediatric dentistry.
2. Annual National Conference: The National Conference continues to be a significant event, drawing substantial attendance from members and attracting sponsorship from both dental and non-dental companies. This event provides a platform for sharing research, innovations, and advancements in the field of paediatric dentistry.
3. Awards and Bursaries: The Society awarded the Max Horsnell Travel Bursary and Student Elective Prize as well as the BSPD Outstanding Innovation Award. Regional branches also support and fund various local prizes, encouraging excellence in paediatric dentistry.

The Trustees have adhered to the guidance issued by the Charity Commission in determining the activities undertaken by the Trust.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

During the past year, BSPD has achieved significant milestones in various strategic domains:

1. Wellbeing and Safeguarding: The Society has promoted good safeguarding practices within the dental profession, supported training and research, and campaigned for a reduction in oral health inequalities.
2. Oral Health Advice: High-quality, evidence-based resources for patients and carers have been developed, ensuring they are child-friendly, inclusive – with versions translated to reach languages spoken by asylum seekers to the UK - and accessible. The involvement of children in the co-design and co-production of these resources has been actively encouraged.
3. Preventive Philosophy: BSPD has championed prevention-based oral health initiatives, promoted measures to address oral health inequalities, and collaborated with other healthcare agencies to raise awareness about the importance of children's oral health.
4. Policy and Advocacy: The Society has engaged at the highest levels in the reconfiguration and transformation of dental services, supported oral health improvement initiatives, and worked with health and social care bodies to highlight the integral role of oral health in overall health. In February 2024, the Society issued the [BSPD Blueprint](#) for paediatric dentistry recovery in the UK to those with a role to play in policy reform as well as to the media. The Media Team continued to generate awareness amongst the national and professional dentistry press for the Society's activities and recommendations (for example, highlighting the role dentists can play in discussing vaccination status with patients during the spike in measles cases) – as well as responding publicly to proposed dentistry plans issued by political parties.
5. Professional Development: National guidelines and curricula have been contributed to, supporting the teaching, training, and continuous development of a high-quality dental workforce. A programme of continuing professional development has been delivered through scientific conferences and branch meetings.
6. Research and Evidence: BSPD has initiated and supported national quality improvement projects, promoted collaborative research, and campaigned for high-quality national surveys related to children's oral health.
7. Membership and Advocacy: Efforts have been made to ensure the dental profession is aware of BSPD's purpose and benefits of membership. The Society has communicated key messages to diverse audiences and delivered an Annual Scientific Conference showcasing members' work.

Financial review

The Society remains in a sound financial position, with membership standing at approximately 720 members. The income and expenditure details are provided in the financial statements. Funds are held as cash, managed through a National account and individual regional branch accounts. The performance of these accounts is regularly reviewed to ensure financial stability.

The policy remains to keep reserves sufficient to cover two years of running costs for the Society.

Plans for future periods

Looking ahead, the Society plans to continue its commitment to improving children's oral health in the United Kingdom. This will involve ongoing advocacy, professional development, research support, and community engagement to ensure high standards of paediatric dental care.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is governed by its constitution, with any amendments requiring agreement by the membership at an AGM and approval by the Charity Commission of England & Wales. The constitution stipulates a minimum of three trustees, forming the Society's Executive, including the President, Honorary Secretary, and Honorary Treasurer. Other key members include the Past President, Vice-President, Vice-President Designate, Honorary Membership Secretary, and the Honorary Editor of the International Journal of Paediatric Dentistry.

Trustees and executive members serve varying terms, with a structured process for nominations and elections at the AGM. A risk management register is maintained to identify and review potential risks to the Society annually.

This report reflects our ongoing dedication to advancing paediatric oral health and supporting the dental profession in achieving these goals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Dr Urshla Devalia

Prof Sondos Albadri

(Resigned 14 September 2023)

Mrs Jennifer Harris

Dr Hannah Walsh

Prof Christopher Vernazza

Dr David Johnson

Prof Paula Waterhouse

Dr S Bhatia

Dr Fiona Sotir

(Appointed 14 September 2023)

The Trustees' report was approved by the Board of Trustees.



Dr David Johnson

Trustee

27 August 2024

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees' Report 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 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 Trust and of the incoming resources and application of resources of the Trust for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

I report to the Trustees on my examination of the financial statements of British Society of Paediatric Dentistry (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Neil S. Young CA



Bird Simpson & Co
Chartered Accountants
144 Nethergate
Dundee
DD1 4EB

Dated: 27 August 2024

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	54,932	-	54,932	51,399	-	51,399
Charitable activities	4	94,884	-	94,884	122,283	-	122,283
Total income		149,816	-	149,816	173,682	-	173,682
Expenditure on:							
Charitable activities	5	141,891	300	142,191	138,841	300	139,141
Total expenditure		141,891	300	142,191	138,841	300	139,141
Net income/(expenditure) and movement in funds		7,925	(300)	7,625	34,841	(300)	34,541
Reconciliation of funds:							
Fund balances at 1 April 2023		285,558	4,400	289,958	250,717	4,700	255,417
Fund balances at 31 March 2024		293,483	4,100	297,583	285,558	4,400	289,958

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	2,914		-	
Cash at bank and in hand		296,249		291,818	
		<u>299,163</u>		<u>291,818</u>	
Creditors: amounts falling due within one year	10	(1,580)		(1,860)	
Net current assets			297,583		289,958
Net assets excluding pension liability			297,583		289,958
			<u><u> </u></u>		<u><u> </u></u>
The funds of the Trust					
Restricted income funds	11		4,100		4,400
Unrestricted funds			293,483		285,558
			<u>297,583</u>		<u>289,958</u>
			<u><u> </u></u>		<u><u> </u></u>

The financial statements were approved by the Trustees on 27 August 2024



Dr David Johnson
Trustee

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Charity is a registered charity in England and Wales, and is unincorporated. The address of the principal office is 45 The Avenue, Watford, Hertfordshire, London. WD17 4NU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's constitution, the Charities Act 2011 and "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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations and legacies received for general purposes of the Charity are included as unrestricted funds. Donations and legacies for activities restricted by the terms of the donation are taken to restricted funds where these wishes are legally binding on the Trustees.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Investment income and bank interest is included in the year in which it is receivable.

1.5 Expenditure

All expenditure is included on an accruals basis. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. The allocation of expenditure follows the policies below:

Costs of charitable activity comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives, including those support costs and costs relating to the governance of the charity

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	3,340	1,200
Membership fees	51,592	50,199
	<u>54,932</u>	<u>51,399</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable Income		
Study Day Income	14,692	15,764
Journal income	53,214	87,610
Conference surplus	24,396	17,295
Other income	2,582	1,614
	<u>94,884</u>	<u>122,283</u>

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Total Funds 2024 £	Total Funds 2023 £
Direct costs		
Branch Meetings	34,313	45,650
Cost of Wiley IJPD	22,890	21,294
Website Costs	3,021	1,827
Media Support	37,752	38,935
Bank Charges	343	243
Donations	1,200	232
Independent Examiner's Fee	1,580	1,860
Miscellaneous	2,374	1,651
Administering the Charity	18,990	17,847
Translation Services	402	3,210
Leaflets	2,700	3,500
Unicef Training Day	-	2,892
RCS Pump Priming Grant	13,973	-
Legal Fees	600	-
Rights of the Child Factsheet Poster	2,053	-
	<u>142,191</u>	<u>139,141</u>
Analysis by fund		
Unrestricted funds	141,891	138,841
Restricted funds	300	300
	<u>142,191</u>	<u>139,141</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Heritage assets

The BSPD National body owns the following assets:

Presidential jewel, gavel and block valued at £1,400.

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	<u>2,914</u>	<u>-</u>

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,580	1,860

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Resources expended £	Balance at 1 April 2023 £	Resources expended 31 £	Balance at March 2024 £
Jane Goodman Prize	4,700	(300)	4,400	(300)	4,100

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	285,558	149,816	(141,891)	293,483

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	250,717	173,682	(138,841)	285,558

13 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Current assets/(liabilities)	293,483	4,100	297,583	4,400	289,958
	293,483	4,100	297,583	4,400	289,958

BRITISH SOCIETY OF PAEDIATRIC DENTISTRY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).