

ICDAS Foundation

Scotland · Charity number SC038271

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2007-05-25
Register	View on the OSCR register

Contact

Address 47 Viewlands Road
Perth
PH1 1DN

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of health'

What the charity does: To improve human health worldwide by the prevention and control of dental caries throughout life.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 'The object for which the Company is established is to improve human health worldwide by the prevention and control of dental caries throughout life'

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£5,000	£4,804	-	0
2024-04-05	£0	£5,032	-	0
2023-04-05	£12,772	£7,896	-	0
2022-04-05	£0	£16,329	-	0
2021-04-05	£27,000	£11,427	-	0

ICDAS Foundation

Scotland - Charity number SC038271

Accounts

ICDAS Foundation

A Company limited by Guarantee

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2025

CHARITY NUMBER: SC038271

COMPANY NUMBER: SC305836

ICDAS Foundation
A company limited by guarantee

Financial Statements for the year ended 5th April 2025

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Trustees' Report for the year ended 5th April 2025

The board (the Charity's trustees), who are also the directors under company law, present their report and the financial statements of the charity for the year ended 5th April 2025.

Reference and administrative details

Registered charity name	ICDAS Foundation
Charity registration number	SC038271
Company registration number	SC305836
Principal and registered office	61 Scott Street Dundee DD2 2BA
The trustees	Nigel Pitts Kim Ekstrand Dominick Zero Stefania Martignon
External Examiners	Han & Co Accountants 61 Scott Street Dundee DD2 2BA
Bankers	TSB Dundee

Structure, governance and management

The foundation is a company limited by guarantee, not having a share capital, and the constitution is formed by the Memorandum and Articles of Association of the company.

Recruitment and appointment of members

All of the trustees are appointed or reappointed by the members at our annual general meeting.

Objectives and activities

The purpose of the International Caries Detection and Assessment System (ICDAS) Foundation lie in the fields of dental research and education; specifically, in the development of Caries Systems and educational software to support them.

The *ICDAS Vision* is:

To improve human health worldwide by the prevention and control of dental caries throughout life.

The earlier statements continue to guide the Foundation - but now with an increased focus on the development and use of ICCMS™ and CariesCare International:

ICDAS: employs an evidence based and preventively oriented approach

ICDAS is: a detection and assessment system classifying stages of the caries process

ICDAS is for: use in dental education, clinical practice, research and public health

ICDAS provides: all stakeholders with a common caries language

ICDAS has evolved: to comprise a number of approved, compatible "formats"

ICDAS supports decision-making: at both individual and public health levels

ICDAS has generated ICCMS™ to enable: improved long-term caries outcomes

ICCMS™ has generated CariesCare International: to deliver ICCMS™ in practice

Achievements and performance during the year

During the year there was continuing widespread International dissemination of progress with the *ICDAS* approach and its *ICCMS™* (International Caries Classification and Management System) and *CariesCare International* components for caries management.

The Implementation vehicle of the ICDAS Foundation, the GCCM (Global Collaboratory for Caries Management) was further developed, once again this activity promoted the ICDAS agenda and is further linked *ICDAS* and *ICCMS™* with the parrallel work of the Alliance for a Cavity Free Future (*ACFF*). The futher development of *CariesCare International* continued.

Dissemination activities included the following highlights this year:

- The ICDAS Foundation has **continued to develop and maintain its integrated Website** (<https://www.iccms-web.com/>), **as well as the companion website for CariesCare International** (<https://cariescareinternational.com/>). In June 2025 an ICDAS Foundation linking page was put on line (<https://icdasfoundation.com/>) to help guide users to the correct site for their enquiries. All three sites were developed further during this period with financial support coming from Professor Pitts.
- The impact of the ICDAS movement was underscored by the decision to adopt a version of the ICDAS criteria adapted to fit into those of the decennial **English National Survey of Adult Oral Health**. This survey for the Department of Health's OHID office was delayed by the COVID pandemic, but was commissioned as a clinical survey in **2023**. The inclusion of ICDAS equivalent enamel caries codes in the criteria and ICDAS material in the clinical training and calibration courses was a first. Professor Pitts led the clinical caries teaching training courses and was a lead member of the Consortium delivering the Survey with Nat Cen. Examinations continued into 2024. Analysis of the Survey results took place in 2025.
- The **ICDAS Board** held a face-to face meeting at the ORCA Congress in Heraklion, Crete on July 3rd 2024.
- A major session of the **2024 ORCA Congress** held in Heraklion, Crete in July 2024 was dedicated to the: **Work of the ICDAS Foundation, past, present and future over the last 20 years**. This series of presentations was delivered on July 3rd by all of the current ICDAS Board Members: Nigel Pitts, Kim Ekstrand, Dominick Zero and Stefania Martignon.
- During the year there were continuing discussions with Dr Rita Vilena regarding an IADR Regional Development Project in Latin America on using ICDAS criteria for assessing Early Childhood Caries and preparing a key paper for eventual publication.
- Dr Martignon continued to present key elements of *ICCMS™* and *CariesCare International* at a range of other international meetings, as well as presentations on the **Caries OUT project**, developed for adapting *CCI* for use during the pandemic.
- Professor Pitts and Dr Martignon once again presented key elements of *ICCMS™* in practice and policy to the 2024 Virtual **ACFF Expert Panel** held on November 12th and 13th 2024. **This including an update section on developments with Implementation of ICCMS™ and CariesCare International.**
- The ICDAS Classification System and its approach played a significant role in developing the economic model which was developed in partnership with the EFP and the "Economist Impact" Organisation. This made a major contribution to the White Paper - *Time to put your money where your mouth is - Addressing inequalities in oral health*. This model was presented in more detail in the subsequent paper derived from this work, which was published in BMC Oral Health in November 2024.

Publications in this period using ICDAS, ICCMS, and CCI are too numerous to list individually - but two illustrative examples are:

- Dunleavy G, Neeladri N, Raghupathy R, Jain S, Hofmeister J, Cook R, Vujicic M, Kebschull M, Iain Chapple I, West N, Pitts N. *Inequalities in oral health: Estimating the longitudinal economic burden of dental caries by deprivation status in six countries*. *BMC Public Health*, 2024 Nov 21;24(1):3239. doi: 10.1186/s12889-024-20652-0.
- Al-Asmar AA, Al-Hiyasat AS, Pitts NB. *BMC Oral Health*, 2022 Dec 24;22(1):637. doi 10.1186/s12903-022-02641-0. PMID: 36566180 Free PMC article. *Reframing perceptions in operative dentistry relating evidence-based dentistry and clinical decision making: a cross-sectional study among Jordanian dentists*.

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Financial review

The financial statements show that ICDAS Foundation received income of £5,000 during the year (2024 none). Operating expenses of £4,804 (2024 £5,032) were incurred, this results in a surplus of £196 (2024 deficit of £5,032). With a deficit brought forward of £1,189 a deficit of £993 is carried forward.

Reserves constitute the balance of unrestricted funds of £993 (deficit), (2024 £1,189 deficit).

Given the level of reserves and expectations of continuing grant and other funding in the foreseeable future, the financial statements have been prepared on the going concern basis.

Trustees' (Directors') responsibilities

Legislation relating to charities in Scotland requires the directors to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity at the balance sheet date and of the surplus or deficit for that year and which have been properly prepared from the accounting records and comply with the relevant disclosure regulations. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- follow applicable accounting standards, stating that they have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that ICDAS will continue its activities.

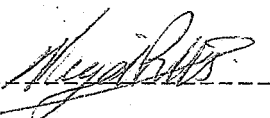
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of ICDAS Foundation and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

External Examiner

A resolution to reappoint David Stewart BA CA of Han & Co Accountants as external examiner will be proposed at the next Annual General Meeting.

The Trustees' Report was approved on behalf of the board of directors and all members

Signature



Nigel Pitts (Director)

Date

24th March 2026

Independent Examiner's Report to the Trustees of ICDAS Foundation

I report on the accounts of the charity for the year ended 5th April 2025 which are set out on pages 6 - 9.

Respective Responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

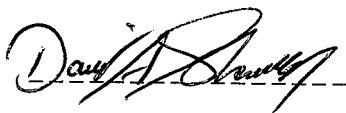
Your attention is to be drawn to the fact that the financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)), the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Scotland) Regulations 2006 (as amended).

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

24/03/2026

David Stewart BA CA
Han & Co Accountants
61 Scott Street
Dundee
DD2 2BA

Statement of Financial Activities for the year ended 5th April 2025

	Note	<u>2025</u> <u>Unrestricted Funds</u> <u>£</u>	<u>2025</u> <u>Restricted Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
Income and endowments					
Donations and legacies	2	5,000	-	5,000	-
Charitable activities		-	-	-	-
Total income		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Expenditure					
Expenditure on charitable activities	3	4,804	-	4,804	5,032
Total expenditure		<u>4,804</u>	<u>-</u>	<u>4,804</u>	<u>5,032</u>
Reconciliation of funds					
Net movement in funds		196	-	196	(5,032)
Balances brought forward		(1,189)	-	(1,189)	3,843
Balances carried forward		<u>(993)</u>	<u>-</u>	<u>(993)</u>	<u>(1,189)</u>

Statement of Financial Position for the year ended 5th April 2025

	Note	<u>2025</u> £	<u>2024</u> £
Current assets			
Cash at bank		519	251
Current liabilities			
Creditors	4	1,512	1,440
Net current assets/(liabilities)		<u>(993)</u>	<u>(1,189)</u>
Net assets		<u>(993)</u>	<u>(1,189)</u>
Represented by:			
Unrestricted funds		(993)	(1,189)
Restricted funds		-	-
Total funds	5	<u>(993)</u>	<u>(1,189)</u>

Audit Exemption Statement

For the year ending 5th April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime, relevant regulations and in accordance with Charities SORP (FRS 102).

Signed on behalf of the Board

Signature 
Professor Nigel Pitts (Director)

Date 24th March 2026

Statement of Cash Flows

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Cash flows from operating activities		
Net income	196	(5,032)
Changes in:		
Creditors	72	(720)
Net cash from operating activities	<u>268</u>	<u>(5,752)</u>
Net increase in cash and cash equivalents	268	(5,752)
Cash and cash equivalents at beginning of year	251	6,003
Cash and cash equivalents at end of year	<u>519</u>	<u>251</u>

Notes to the Financial Statements

1 Accounting Policies

1.1 Compliance

The financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Scotland) Regulations 2006, as amended.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis.

1.3 Going Concern

Given the current level of financial reserves and reasonable expectations of future income and expenditure, the trustees have prepared the financial statements on the going concern basis.

2 Donations and legacies

	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Professor Nigel Pitts	<u>5,000</u>	<u>-</u>

3 Expenditure on charitable activities

	<u>2025</u> <u>Unrestricted Funds</u> £	<u>2025</u> <u>Restricted Funds</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
Charitable activities	4,012	-	4,012	4,312
Support costs	-	-	-	-
Governance costs	792	-	792	720
	<u>4,804</u>	<u>-</u>	<u>4,804</u>	<u>5,032</u>

Governance costs are external examiner fees.

4 Creditors (falling due within one year)

	<u>2025</u> £	<u>2024</u> £
Trade creditors and accruals	<u>1,512</u>	<u>1,440</u>

5 Analysis of funds

	6th April 2024	Income	Expenditure	5th April 2025
Unrestricted funds	<u>(1,189)</u>	<u>5,000</u>	<u>(4,804)</u>	<u>(993)</u>

6 Share Capital

The company is limited by guarantee and does not have a share capital.