

CHARITY REGISTRATION NUMBER: 1002045

The British Society of Dental and Maxillofacial Radiology
Unaudited Financial Statements
31 December 2022

CLARK ANDREWS
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
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The British Society of Dental and Maxillofacial Radiology

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12
Notes to the detailed statement of financial activities	13

The British Society of Dental and Maxillofacial Radiology

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	The British Society of Dental and Maxillofacial Radiology
Charity registration number	1002045
Principal office	Dental and Maxillofacial Imaging Floor 23 Tower Wing Guy's Hospital London SE1 9RT

The trustees

B Batchu
N Henderson
P Nixon
Dr S Ng
Dr R Ngu

Independent examiner	Robert G Andrews F.C.I.E. Caledonia House 89 Seaward Street Glasgow G41 1HJ
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Structure, governance and management

Governing document

The British Society of Dental and Maxillofacial Radiology is a recognised English charity (No 1002045). The charity is governed by its constitution adopted May 1958, amended May 1978, October 1990 and August 2020.

Appointment of Trustees

Nomination by the Council of the Society and ratified by members at an Annual General Meeting of the Society. 15% of the Ordinary membership of the Society shall constitute a quorum at a duly convened Annual General Meeting or a Special Meeting which may involve the use of videoconferencing.

Organisational structure

The Trustees are responsible for the overall direction of the charity and serve on a voluntary basis.

The British Society of Dental and Maxillofacial Radiology

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The objectives of the charity are as follows:

1. The advancement of the education of the public by the promotion of the study of dental and maxillofacial radiology.
2. To promote the study of radiographic technique.
3. To encourage and support high standards of undergraduate and postgraduate education in dental and maxillofacial radiology in the UK.
4. To facilitate the production of an undergraduate curriculum in dental and maxillofacial radiology.
5. To provide advice on issues involving dental and maxillofacial radiology.
6. To provide regular educational and scientific meetings for continued professional development.
7. To provide postgraduate training courses in maxillofacial radiology.
8. To support members of the Society and those with an interest in dental and maxillofacial radiology to attend international educational and scientific meetings.
9. To provide a peer review scheme for specialists in dental and maxillofacial radiology.
10. In furtherance of the said objectives the Society shall have power to carry out or to assist in the carrying out of research in dental and maxillofacial radiology and to disseminate the useful results thereof.

The main activities of the charity are as follows:

1. 1 scientific meeting per year.
2. 1 Radiographer's study day per year.
3. 2 council meetings per year.
4. Putting on cone beam CT courses for dentists in conjunction with the Royal Colleges and Professional Societies in the UK.
5. Awarding of travel bursaries/prizes to attend meetings.
6. Awarding of a BSDMFR Dental Undergraduate Award.
7. Peer review scheme for those members on the specialist list.

The British Society of Dental and Maxillofacial Radiology

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

The main achievements of the charity during the year were as follows:

1. Ran hybrid meeting in June to educate and promote radiology knowledge in both general and speciality dentistry in the UK.
2. Ran a BSDMFR undergraduate Essay competition and awarded prizes to the top submissions for dental students and radiography students.
3. Successful Peer Review process and consensus meeting.
4. Multiple members have contributed to cone beam CT courses (Referrer course and Interpretation course) run in conjunction with the Royal College of Surgeons of England and British Society of Orthodontics.
4. Multiple members are involved in renewing the UK undergraduate curriculum template for Dental and Maxillofacial Radiology.
5. Multiple members are involved in renewing the UK curriculum for the specialty of Dental and Maxillofacial Radiology.

Financial review

The Statement of Financial Activities shows net incoming resources of £1,340 (2021 - outgoing £1,977).

The total funds for the charity as at 31st December 2022 amounted to £130,826 (2021 - £129,486).

Reserves policy

The Charity seeks to keep sufficient assets to cover events or unforeseen situations that may happen in the future. CBCT courses have generated significant income for the Society in previous years but there is some expectation that this will soon diminish as demand reduces. A significant proportion of the accumulated assets should be used for educational purposes in the future, such as inviting high profile speakers to future meetings, funding extracurricular educational activities for specialty registrars and radiographers, setting up a research grant, and supporting members when promoting the specialty.

The trustees' annual report was approved on12/10/2023..... and signed on behalf of the board of trustees by:



N Henderson
Trustee

The British Society of Dental and Maxillofacial Radiology

Independent Examiner's Report to the Trustees of The British Society of Dental and Maxillofacial Radiology

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of The British Society of Dental and Maxillofacial Radiology ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the 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 accounts to be reached.

Robert G. Andrews F.C.I.E.

Robert G Andrews F.C.I.E.
Independent Examiner

Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

12/10/2023

The British Society of Dental and Maxillofacial Radiology

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	4,231	4,231	4,156
Charitable activities	5	32,159	32,159	8,000
Investment income	6	155	155	9
Total income		<u>36,545</u>	<u>36,545</u>	<u>12,165</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>35,205</u>	<u>35,205</u>	<u>14,142</u>
Total expenditure		<u>35,205</u>	<u>35,205</u>	<u>14,142</u>
Net income/(expenditure) and net movement in funds		<u>1,340</u>	<u>1,340</u>	<u>(1,977)</u>
Reconciliation of funds				
Total funds brought forward		129,486	129,486	131,463
Total funds carried forward		<u>130,826</u>	<u>130,826</u>	<u>129,486</u>

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

The notes on pages 7 to 10 form part of these financial statements.

The British Society of Dental and Maxillofacial Radiology

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		132,122	130,206
Creditors: amounts falling due within one year	11	1,296	720
Net current assets		<u>130,826</u>	<u>129,486</u>
Total assets less current liabilities		<u>130,826</u>	<u>129,486</u>
Net assets		<u>130,826</u>	<u>129,486</u>
Funds of the charity			
Unrestricted funds		<u>130,826</u>	<u>129,486</u>
Total charity funds	12	<u>130,826</u>	<u>129,486</u>

These financial statements were approved by the board of trustees and authorised for issue on 12/10/2023, and are signed on behalf of the board by:



N Henderson
Trustee

The notes on pages 7 to 10 form part of these financial statements.

The British Society of Dental and Maxillofacial Radiology

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Dental Maxillofacial Imaging, Floor 23, Tower Wing, Guy's Hospital, London, SE1 9RT.

2. Statement of compliance

These 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

The British Society of Dental and Maxillofacial Radiology

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Subscriptions	<u>4,231</u>	<u>4,231</u>	<u>4,156</u>	<u>4,156</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Meetings	6,659	6,659	–	–
CBCT courses	<u>25,500</u>	<u>25,500</u>	<u>8,000</u>	<u>8,000</u>
	<u>32,159</u>	<u>32,159</u>	<u>8,000</u>	<u>8,000</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest NS & I	18	18	2	2
Bank interest Santander	<u>137</u>	<u>137</u>	<u>7</u>	<u>7</u>
	<u>155</u>	<u>155</u>	<u>9</u>	<u>9</u>

The British Society of Dental and Maxillofacial Radiology

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable Activities	34,630	34,630	13,566	13,566
Support costs	575	575	576	576
	<u>35,205</u>	<u>35,205</u>	<u>14,142</u>	<u>14,142</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable Activities	34,630	–	34,630	13,566
Governance costs	–	575	575	576
	<u>34,630</u>	<u>575</u>	<u>35,205</u>	<u>14,142</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	575	576

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,296</u>	<u>720</u>

The British Society of Dental and Maxillofacial Radiology

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	£ 129,486	£ 36,545	£ (35,205)	£ 130,826

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
General funds	£ 131,463	£ 12,165	£ (14,142)	£ 129,486

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	132,122	132,122
Creditors less than 1 year	(1,296)	(1,296)
Net assets	<u>130,826</u>	<u>130,826</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	130,206	130,206
Creditors less than 1 year	(720)	(720)
Net assets	<u>129,486</u>	<u>129,486</u>

The British Society of Dental and Maxillofacial Radiology

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

The British Society of Dental and Maxillofacial Radiology

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Subscriptions	4,231	4,156
Charitable activities		
Meetings	6,659	–
CBCT courses	25,500	8,000
	<u>32,159</u>	<u>8,000</u>
Investment income		
Bank interest NS & I	18	2
Bank interest Santander	137	7
	<u>155</u>	<u>9</u>
Total income	<u>36,545</u>	<u>12,165</u>
Expenditure		
Expenditure on charitable activities		
Legal and professional fees	575	576
Room hire, catering and entertainment	5,078	–
Speakers honorariums and expenses	1,625	1,838
CBCT speaker and helper	12,373	2,700
Bursaries and prize winners expenses	100	1,022
Insurance	762	756
Sundries	109	–
Web design	–	29
Video editing	–	720
Nat West fee	7	7
Other donations	–	100
Admin for BSDMFR meeting	–	2,512
Society running costs	14,276	3,582
Peer review	300	300
	<u>35,205</u>	<u>14,142</u>
Total expenditure	<u>35,205</u>	<u>14,142</u>
Net income/(expenditure)	<u>1,340</u>	<u>(1,977)</u>

The British Society of Dental and Maxillofacial Radiology

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Charitable Activities		
<i>Activities undertaken directly</i>		
Room hire, catering and entertainment	5,078	–
Speakers honorariums and expenses	1,625	1,838
CBCT speaker and helper	12,373	2,700
Bursaries and prize winners expenses	100	1,022
Insurance	762	756
Sundries	109	–
Web design	–	29
Video editing	–	720
Nat West fee	7	7
Other donations	–	100
Admin for BSDMFR meeting	–	2,512
Society running costs	14,276	3,582
Peer review	300	300
	<u>34,630</u>	<u>13,566</u>
Governance costs		
Governance costs - accountancy fees	575	576
	<u>35,205</u>	<u>14,142</u>