

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

Armstrong Watson LLP  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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# **THE BRITISH SOCIETY OF DENTAL AND MAXILLOFACIAL RADIOLOGY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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**

The main objective and aims of the charity are as follows:

- The advancement of the education of the public by the promotion of the study of dental and maxillofacial radiology.
- To promote the study of radiographic technique.
- To encourage and support high standards of undergraduate and postgraduate education in dental and maxillofacial radiology in the UK.
- To facilitate the production of an undergraduate curriculum in dental and maxillofacial radiology.
- To provide advice on issues involving dental and maxillofacial radiology.
- To provide regular educational and scientific meetings for continued professional development.
- To provide postgraduate training courses in maxillofacial radiology.
- To support members of the Society and those with an interest in dental and maxillofacial radiology to attend.
- To provide a peer review scheme for specialists in dental and maxillofacial radiology.
- 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:

- One scientific meeting per year.
- One Radiographer's Study Day per year.
- Two council meetings per year.
- Putting on cone beam CT courses for dentists in conjunction with Royal Colleges and Professional Societies in the UK.
- Awarding of travel bursaries/prizes to attend meetings.
- Awarding of a BSDMFR Dental Undergraduate Award.
- Peer review scheme for those members on the specialist list.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable activities**

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

- Ran a Scientific Meeting in April to educate and promote radiology knowledge in both general and speciality dentistry - this hybrid event had 57 participants from around the UK.
- Ran a Radiography Study Day in October to educate and promote radiology knowledge for both radiographers and radiologists - this hybrid event had 32 participants from around the UK.
- Arranged voting and prizes for the "best members presentation" at the above events.
- Successful Peer Review process and consensus meeting.
- 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.
- Multiple members are involved in renewing the UK curriculum for the speciality of Dental and Maxillofacial Radiology.
- Multiple members are involved in renewing the UK undergraduate curriculum template for Dental and Maxillofacial Radiology.

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a net surplus of £23,179 (2023: £16,081 deficit). This figure simply represents the money moving in and out of the Society accounts during the financial year. It is influenced by factors such as income from the 2023 CBCT courses not being received until 2024 although the expenses were recognised in 2023.

The total funds for the charity as at 31st December 2024 amounted to £137,924 (2023: £114,745)

**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 the past but demand has dropped in recent years and so cannot be relied on for income as heavily as before.

The Society is actively discussing purchase of an online imaging portal which would require large upfront costs. A significant proportion of the accumulated assets should also be used for educational purposes in the future, such as inviting high profile speakers to future meetings, funding extracurricular educational activities for speciality registrars and radiographers, setting up a research grant, and supporting members when promoting the speciality.

The Society offers multiple annual members' bursaries and financial prizes and so would need to be able to cover an instance when all were successfully applied for.

**Going concern**

The Board are comfortable with the level of reserves held at the year end and that the use of the going concern basis is appropriate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The British Society of Dental and Maxillofacial Radiology is a public benefit entity controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The principal office address is Dental Maxillofacial Imaging, Hay Green Corner, Fishlake, Doncaster, Yorkshire, DN7 5LA.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1002045

**Principal address**

Hay Green Corner  
Fishlake  
Doncaster  
Yorkshire  
DN7 5LA

**Trustees**

N M Henderson (Treasurer)  
Dr R Ngu  
P P Nixon  
B Batchu  
Dr S Y Ng

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Armstrong Watson LLP

Caledonia House

89 Seaward Street

Glasgow

G41 1HJ

Approved by order of the board of trustees on 19 September 2025 and signed on its behalf by:

N M Henderson (Treasurer) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**Independent examiner's report to the trustees of The British Society of Dental and Maxillofacial Radiology**

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

Gavin Curr FCCA  
The Association of Chartered Certified Accountants

Armstrong Watson LLP  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

19 September 2025

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME FROM</b>			
Donations and legacies		5,130	6,847
<b>Charitable activities</b>			
Charitable activities		42,309	25,584
Investment income	2	1,548	1,233
<b>Total</b>		<u>48,987</u>	<u>33,664</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<u>25,808</u>	<u>49,745</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>23,179</b>	<b>(16,081)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		114,745	130,826
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>137,924</u></u>	<u><u>114,745</u></u>

The notes form part of these financial statements

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		138,596	115,381
<b>CREDITORS</b>			
Amounts falling due within one year	4	(672)	(636)
<b>NET CURRENT ASSETS</b>		<u>137,924</u>	<u>114,745</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>137,924</u>	114,745
<b>NET ASSETS</b>		<u><u>137,924</u></u>	<u><u>114,745</u></u>
<b>FUNDS</b>			
Unrestricted funds		<u>137,924</u>	114,745
<b>TOTAL FUNDS</b>		<u><u>137,924</u></u>	<u><u>114,745</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2025 and were signed on its behalf by:

N M Henderson (Treasurer) - Trustee

**THE BRITISH SOCIETY OF DENTAL AND  
MAXILLOFACIAL RADIOLOGY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 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 and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

**Going concern**

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Other revenue streams are recognised when there is an understanding of the terms to both parties and the charity has invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**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.

**Charitable activities**

Costs of charitable activities are incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**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.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable.

**THE BRITISH SOCIETY OF DENTAL AND  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

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

**Judgements**

The Society considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

**Provisions**

Provisions are recognised when the charity has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

**2. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest N S & I	<b>195</b>	149
Bank interest Santander	<b>1,353</b>	1,084
	<hr/> <b>1,548</b> <hr/>	<hr/> 1,233 <hr/>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**THE BRITISH SOCIETY OF DENTAL AND  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>672</b>	<b>636</b>

**5. RELATED PARTY DISCLOSURES**

There were no related party transaction for the year ended 31 December 2024 (2023: none).

**THE BRITISH SOCIETY OF DENTAL AND  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME</b>		
<b>Donations and legacies</b>		
Subscriptions	4,130	4,347
Sponsorship for meetings	1,000	2,500
	<u>5,130</u>	<u>6,847</u>
<b>Investment income</b>		
Bank interest N S & I	195	149
Bank interest Santander	1,353	1,084
	<u>1,548</u>	<u>1,233</u>
<b>Charitable activities</b>		
Meetings	20,690	6,271
CBCT courses	21,619	19,313
	<u>42,309</u>	<u>25,584</u>
<b>Total incoming resources</b>	<b>48,987</b>	<b>33,664</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Room hire, catering and entertainment	11,269	9,131
Insurance	798	780
Speakers honorariums and expenses	1,346	590
CBCT speaker and helper	915	25,153
Bursaries and prize winners expenses	175	750
Bank charges	5	6
Sundries	45	140
Society running costs	9,771	10,014
Peer review	818	1,298
Meeting - dinner	-	1,331
	<u>25,142</u>	<u>49,193</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	666	552
<b>Total resources expended</b>	<b>25,808</b>	<b>49,745</b>
<b>Net income/(expenditure)</b>	<b>23,179</b>	<b>(16,081)</b>

This page does not form part of the statutory financial statements

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## Signature 1

Signed by Neil Henderson using authentication code dGx4USRtc0lueT/Cow== at IP address 51.198.29.53, on 2025/10/04 09:42:06 Z.

Neil Henderson's e-mail address is: [nhen89@gmail.com](mailto:nhen89@gmail.com).