

02334615

Company number

Charity number 1013059

**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS  
AND TECHNOLOGISTS  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**  
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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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# INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS

## COMPANY INFORMATION

AS AT 31 DECEMBER 2022

<b>Council of management</b>	R Eggleton J Watson B Edwards H Korla E Malton P Paul S Lakhanpal J Dimond T Coward S Campbell S Hollisey-McLean N Patel C Watson K Boyd P Kaur C Turner O Burley K Barbour	resigned 12/12/2022 interim Chair from 12/12/2022 student representative appointed 29/04/2022
<b>President</b>	A Sugar A Begley	resigned 21/09/2022 appointed 21/09/2022
<b>Secretary</b>	C Fraser-Macnamara	
<b>Registered number</b>	02334615	
<b>Registered charity number</b>	1013059	
<b>Registered office</b>	Ground Floor Helen House Great Cornbow Halesowen West Midlands B63 3AB	
<b>Bankers</b>	HSBC Bank 94 East Street Chichester PO19 1HD  Barclays Bank Leicester LE87 2BB	
<b>Accountants</b>	Berkeley Hall Marshall Limited Chartered Accountants 6 Charlotte Street Bath BA1 2NE	

# **INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**

## **REPORT OF THE COUNCIL OF MANAGEMENT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The members of the council of management, who are also directors of the charity for the purposes of the Companies Act 2006, have pleasure in presenting their annual report, together with the financial statements of the company for the year ended 31 December 2022. The members have adopted the provisions of the 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).

#### **Principal activities**

The principal activities of the company are to establish and promote the study, qualification advancement and knowledge of Maxillofacial Prosthetics and Technology throughout the United Kingdom.

#### **Review of business**

The charity has hosted a biennial international congress every two years since 1963. The income and expenditure are matched and appear in the same accounting year. The last congress was in the 2022 financial year but the Institute continued to organise and run a variety of training courses and seminars throughout this year. The committee members consider the results of the year to be satisfactory and expect to continue all educational activities in the coming year.

#### **Council of management**

The persons who have served as members of the council of management of the company during the year are as listed on page 1.

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Risk Management**

The council members have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **On behalf of the Council of Management**

Director



Date:

25/09/2023

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**

I report on the accounts for the year ended 31 December 2022 set out on pages four to six.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Matthew Small FCA  
Berkeley Hall Marshall Limited  
6 Charlotte Street  
Bath  
BA1 2NE

Date:

**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Fund 2022 £	Unrestricted Fund 2021 £
<b>Income and endowments from:</b>			
Subscriptions		19,132	18,350
Courses, seminars and conferences		47,926	6,080
Other income		9,930	(625)
Interest received		<u>257</u>	<u>37</u>
<b>Total</b>		<b><u>77,245</u></b>	<b><u>23,842</u></b>
<b>Resources expended</b>			
Direct charitable expenditure	2	72,360	11,516
Administrative expenditure		11,740	2,274
Other	3	<u>1,140</u>	<u>1,080</u>
<b>Total resources expended</b>		<b><u>85,240</u></b>	<b><u>14,870</u></b>
<b>Net (expenditure)/income for the year</b>		<b>(7,995)</b>	<b>8,972</b>
<b>Reconciliation of funds</b>			
<b>Unrestricted fund brought forward</b>		<b><u>139,250</u></b>	<b><u>130,278</u></b>
<b>Unrestricted fund carried forward</b>		<b><u>131,255</u></b>	<b><u>139,250</u></b>

**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**  
**Company Number 02334615**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

	Notes	Unrestricted Fund		Unrestricted Fund	
		2022	2021	2022	2021
		£	£	£	£
<b>Fixed assets</b>					
Coat of Arms			3,421		3,421
Computers and printers			<u>2,231</u>		<u>1,350</u>
			5,652		4,771
<b>Current assets</b>					
Cash at bank -					
General Accounts		75,695		70,341	
No 2 Accounts		11,936		26,406	
Proceedings Accounts		12,060		12,119	
Cash at Building Society		26,863		26,608	
Paypal account		<u>159</u>		<u>85</u>	
		126,713		135,559	
<b>Creditors - amounts falling due within one year</b>	4	<u>(1,110)</u>		<u>(1,080)</u>	
Net current assets			<u>125,603</u>		<u>134,479</u>
<b>Total assets less current liabilities</b>			<u>131,255</u>		<u>139,250</u>
<b>Financed by:</b>					
Unrestricted fund			<u>131,255</u>		<u>139,250</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Council of Management on ...15/09/2023... and were signed on its behalf by:

Director



**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. Accounting policies**

**1.1 General information and basis of preparing the financial statements**

The Institute of Maxillofacial Prosthetists and Technologists is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number is 02334615 and its registered office can be found on the Company Information page. The company is also registered with the Charity Commission and their registered number is 1013059.

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**1.2 Incoming resources**

Subscription income is recognised in the year it is received. Other income is recognised when it becomes due to the charity.

**2. Direct charitable expenses**

	<b>Unrestricted Fund 2022 £</b>	<b>Unrestricted Fund 2021 £</b>
Conferences, courses and technical material	<b><u>72,360</u></b>	<b><u>11,516</u></b>

**3. Other costs**

	<b>2022 £</b>	<b>2021 £</b>
Independent Examination	<b>250</b>	250
Accountancy	<b><u>890</u></b>	<u>830</u>
	<b>1,140</b>	1,080

**4. Creditors - Amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals and deferred income	<b><u>1,110</u></b>	<u>1,080</u>

**5. Council of management**

None of the members of the council of management was remunerated for their services for the year ended 31 December 2022, nor for the year ended 31 December 2021.

**Trustees' expenses**

Expenses incurred by the members of the council of management met or reimbursed by the charity were £12,070 in the year ended 31 December 2022 (£2,023 – 2021). This included £5,661 for travel; £2,947 for council meetings; £2,148 for printing, postage, computer and telephone; £310 for room hire; £600 for Zoom meetings; and £403 for other. 14 trustees had expenses reimbursed in the year.

**6. Taxation**

The activities of the Charity fall within the exemptions afforded by the provisions of the Income Taxes Act 2007. Accordingly, there is no taxation charge in these financial statements.

**INSTITUTE OF MAXILLOFACIAL PROSTHETISTS AND TECHNOLOGISTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022		2021	
	£	£	£	£
<b>Income</b>				
Subscriptions	19,132		18,350	
Advertising receipts and exhibitions	9,930		(1,855)	
Education income	-		1,230	
Conference receipts and refunds	47,926		6,080	
Bank and Building Society interest	<u>257</u>		<u>37</u>	
		77,245		23,842
<b>Direct charitable expenditure</b>				
Courses, training seminars and conferences		(72,360)		(11,516)
<b>Administrative expenditure</b>				
Travel expenses	4,502		959	
Website fees	1,423		715	
Postage and telephone	57		174	
Sundry expenses	403		150	
Bank charges	282		30	
Meeting fees	4,329		(204)	
Depreciation	<u>744</u>		<u>450</u>	
		(11,740)		(2,274)
<b>Other</b>				
Independent examination	250		250	
Accountancy	<u>890</u>		<u>830</u>	
		(1,140)		(1,080)
<b>Excess of (expenditure)/income for the year</b>		<u>(7,995)</u>		<u>8,972</u>

This page does not form part of the statutory financial statements



**Berkeley Hall Marshall Limited**  
**Chartered Accountants**

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Bath  
BA1 2 NE

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Fee Account: 8074

14 September 2023

Ref: 0273

The Trustees  
Institute of Maxillofacial Prosthetists  
and Technologists  
Helen House  
Great Cornbow  
Halesowen  
West Midlands  
B63 3AB

**Institute of Maxillofacial Prosthetists and Technologists**

To professional services rendered in connection with the preparation of the Institute's accounts for the year to 31 December 2022 and providing an Independent Examiner's Report in accordance with the requirements of the 2006 Companies Act and 2011 Charities Act.

	925.00
VAT @ 20%	<u>185.00</u>
	<u>£1,110.00</u>

Please make cheques payable to Berkeley Hall Marshall Limited or direct payment to bank

Bank details: Berkeley Hall Marshall Limited

Bank Sort Code: 40-09-19      Account Number: 42420457

*With compliments*

*In accordance with our terms of engagement this account is payable upon presentation*

VAT Reg: 930 9951 03

Director: Matt Small FCA

Registered in England and Wales No: 6539192

