

REGISTERED CHARITY NUMBER: 1013233

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
BRITISH SOCIETY OF PROSTHODONTICS**

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

BRITISH SOCIETY OF PROSTHODONTICS

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for the Year Ended 31 December 2023**

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BRITISH SOCIETY OF PROSTHODONTICS

Report of the Trustees for the Year Ended 31 December 2023

During 2023, the society has been very busy. During our platinum anniversary year, our annual conference was held in Birmingham under the presidency of Dr Suresh Nayar and we welcomed 234 delegates, including 23 International delegates. The theme was 'One World, One Prosthodontics' and we had an impressive line-up of internationally renowned speakers from around the globe sharing their expertise. The aim was to showcase the differences and similarities in all areas of Prosthodontics worldwide and feedback from delegates was very positive.

Our very successful web based interactive CPD has continued again this year with our eleventh series of live webinars. This series of six webinars has also been made available to view 'on demand' for our members.

We were able to hold our successful young practitioner study day this year face to face for the first time since before the pandemic and feedback from those who attended was excellent with delegates saying that examiner feedback gave them confidence in answering exam questions. We also saw the first of three planned undergraduate roadshow events which took place in Cardiff in November with the aim of promoting prosthodontics and our society to the undergraduate population. Two more of these events are planned for Liverpool and Belfast in 2024 with more if demand dictates.

Additionally, we attended the BDA/Dentistry show event in May 2023 as an exhibitor but also provided a guest lecture slot in the specialty interest theatre. We gained some new members from this event and are planning on attending again next year.

Taking into account new members joining and current members cancelling, we started 2023 with 457 members and ended with 498 members. Most members who cancelled did so because of retirement or ill health. Many new members joined in order to attend the conference held in Birmingham and from the dentistry show event in May.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013233

Principal address

PO Box 179
Liverpool
Merseyside
L17 6XA

Trustees

Ms P Yule
D Barker (resigned 24.3.23)
S Nayer
J Owen
Miss S L King
Dr S Elias (appointed 24.3.23)

BRITISH SOCIETY OF PROSTHODONTICS

**Report of the Trustees
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

Approved by order of the board of trustees on 4 March 2024 and signed on its behalf by:

Pamela L. Yule

Ms P Yule - Trustee

**Independent Examiner's Report to the Trustees of
British Society of Prosthodontics**

Independent examiner's report to the trustees of British Society of Prosthodontics

I report to the charity trustees on my examination of the accounts of British Society of Prosthodontics (the Trust) for the year ended 31 December 2023.

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.

Butterworth Barlow

Butterworth Barlow Chartered Accountants

Butterworth Barlow
Liverpool
Merseyside
L34 3LG

4 March 2024

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General		<u>139,598</u>	<u>76,988</u>
EXPENDITURE ON			
Charitable activities			
General		<u>113,396</u>	<u>71,798</u>
NET INCOME		26,202	5,190
RECONCILIATION OF FUNDS			
Total funds brought forward		174,154	168,964
TOTAL FUNDS CARRIED FORWARD		<u><u>200,356</u></u>	<u><u>174,154</u></u>

The notes form part of these financial statements

BRITISH SOCIETY OF PROSTHODONTICS

**Balance Sheet
31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
CURRENT ASSETS			
Debtors	4	130	21,995
Cash at bank and in hand		204,522	165,288
		<u>204,652</u>	<u>187,283</u>
CREDITORS			
Amounts falling due within one year	5	(4,296)	(13,129)
		<u>200,356</u>	<u>174,154</u>
NET CURRENT ASSETS			
		200,356	174,154
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>200,356</u>	<u>174,154</u>
NET ASSETS			
		<u>200,356</u>	<u>174,154</u>
FUNDS			
Unrestricted funds	6	200,356	174,154
		<u>200,356</u>	<u>174,154</u>
TOTAL FUNDS			
		<u>200,356</u>	<u>174,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2024 and were signed on its behalf by:

Pamela L. Yule

P Yule - Trustee

The notes form part of these financial statements

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements for the Year Ended 31 December 2023

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 Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	General		76,988
			<u> </u>
	EXPENDITURE ON		
	Charitable activities		
	General		71,798
			<u> </u>
	NET INCOME		5,190
	RECONCILIATION OF FUNDS		
	Total funds brought forward		168,964
			<u> </u>
	TOTAL FUNDS CARRIED FORWARD		<u>174,154</u>
4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.23	31.12.22
		£	£
	Trade debtors	-	4,900
	Prepayments	130	17,095
		<u> </u>	<u> </u>
		130	21,995
		<u> </u>	<u> </u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	9	2,109
Other creditors	4,287	11,020
	<u>4,296</u>	<u>13,129</u>

6. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	174,154	26,202	200,356
	<u>174,154</u>	<u>26,202</u>	<u>200,356</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,598	(113,396)	26,202
	<u>139,598</u>	<u>(113,396)</u>	<u>26,202</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	168,964	5,190	174,154
	<u>168,964</u>	<u>5,190</u>	<u>174,154</u>

BRITISH SOCIETY OF PROSTHODONTICS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,988	(71,798)	5,190
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,988</u>	<u>(71,798)</u>	<u>5,190</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	168,964	31,392	200,356
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>168,964</u>	<u>31,392</u>	<u>200,356</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,586	(185,194)	31,392
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>216,586</u>	<u>(185,194)</u>	<u>31,392</u>

BRITISH SOCIETY OF PROSTHODONTICS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

BRITISH SOCIETY OF PROSTHODONTICS

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Charitable activities		
Subscriptions	38,840	38,268
Conference income	98,337	37,920
Event income	1,931	-
Other income	490	800
	<u>139,598</u>	<u>76,988</u>
Total incoming resources	139,598	76,988
EXPENDITURE		
Charitable activities		
Wages	11,554	8,592
Event Costs	10,260	2,858
Conference Costs	73,836	41,048
Insurance	494	494
Telephone	432	360
Postage and stationery	448	473
Advertising and marketing	9,159	4,649
Sundries	35	35
Travel and Subsistence	116	868
Website costs	4,769	5,997
Bank charges	464	334
Accountancy	762	750
Name plate renewal	-	4,316
Software Subscription	1,067	1,024
	<u>113,396</u>	<u>71,798</u>
Total resources expended	113,396	71,798
Net income	<u><u>26,202</u></u>	<u><u>5,190</u></u>

This page does not form part of the statutory financial statements