

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
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 2024

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BRITISH SOCIETY OF PROSTHODONTICS

Report of the Trustees for the Year Ended 31 December 2024

During 2024, the society has been very busy. Our 70th annual conference was held in Cardiff under the presidency of Mr James Owens and we welcomed 350 delegates, the most since 2015! The theme was 'Prosthodontics at the Interface - Art and Science with an impressive line-up of internationally renowned speakers sharing their expertise. The aim was to explore the many interfaces of prosthodontics and feedback from delegates was very positive.

Our very successful web based interactive CPD has continued again this year with our twelfth 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 early practitioner study day this year again and feedback from those who attended was excellent with delegates saying that examiner feedback gave them confidence in answering exam questions. We also saw another three undergraduate roadshow events taking place in Liverpool, Belfast and Bristol this year with the aim of promoting prosthodontics and our society to the undergraduate population. In total, we received 54 new members from these events as well as promoting the society to the undergraduate population.

Additionally, we attended the BDA/Dentistry show event in May 2024 as an exhibitor but also provided a guest lecture slot in the speciality interest theatre. We gained some new members from this event (27) and are planning on attending again next year.

Taking into account new members joining and current members cancelling, we started 2024 with 504 members and ended with 537 members, increasing upon these numbers from last year. Most members who cancelled did so because of retirement or ill health or a change in their circumstances. Many new members joined in order to attend the conference held in Cardiff, to attend the study day and also from the dentistry show event in May and undergraduate roadshows.

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

Dr P Yule (resigned 4.6.24)
Dr S Nayar (resigned 18.4.24)
Mr J Owens
Miss S L King
Dr S Eliyas
Dr U Patel (appointed 18.4.24)

BRITISH SOCIETY OF PROSTHODONTICS

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

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

03 Mar 2025

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



.....
Dr U Patel - 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 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.

Butterworth Barlow

Butterworth Barlow Chartered Accountants

Butterworth Barlow

Liverpool

Merseyside

L34 3LG
09 Mar 2025

Date:

BRITISH SOCIETY OF PROSTHODONTICS

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General		147,426	139,598
EXPENDITURE ON			
Charitable activities			
General		133,533	113,396
NET INCOME		13,893	26,202
RECONCILIATION OF FUNDS			
Total funds brought forward		200,356	174,154
TOTAL FUNDS CARRIED FORWARD		214,249	200,356

The notes form part of these financial statements

BRITISH SOCIETY OF PROSTHODONTICS

Balance Sheet
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
CURRENT ASSETS			
Debtors	4	29,934	130
Cash at bank and in hand		189,352	204,522
		<u>219,286</u>	<u>204,652</u>
CREDITORS			
Amounts falling due within one year	5	(5,037)	(4,296)
		<u>214,249</u>	<u>200,356</u>
NET CURRENT ASSETS			
		<u>214,249</u>	<u>200,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>214,249</u>	<u>200,356</u>
NET ASSETS			
		<u>214,249</u>	<u>200,356</u>
FUNDS			
Unrestricted funds	6	214,249	200,356
		<u>214,249</u>	<u>200,356</u>
TOTAL FUNDS			
		<u>214,249</u>	<u>200,356</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03 Mar 2025 and were signed on its behalf by:



.....
Dr U Patel - Trustee

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 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.

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	General		139,598
			<u> </u>
	EXPENDITURE ON		
	Charitable activities		
	General		113,396
			<u> </u>
	NET INCOME		26,202
	RECONCILIATION OF FUNDS		
	Total funds brought forward		174,154
			<u> </u>
	TOTAL FUNDS CARRIED FORWARD		<u>200,356</u>
4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
		£	£
	Prepayments	29,934	130
		<u> </u>	<u> </u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
		£	£
	Trade creditors	12	9
	Other creditors	5,025	4,287
		<u> </u>	<u> </u>
		<u>5,037</u>	<u>4,296</u>
6.	MOVEMENT IN FUNDS		
		At 1.1.24	Net movement in funds
		£	£
	Unrestricted funds		At
	General fund	200,356	31.12.24
			£
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>200,356</u>	<u>13,893</u>
		<u> </u>	<u>214,249</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,426	(133,533)	13,893
	<u>147,426</u>	<u>(133,533)</u>	<u>13,893</u>
TOTAL FUNDS	<u>147,426</u>	<u>(133,533)</u>	<u>13,893</u>

Comparatives for 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>
TOTAL FUNDS	<u>174,154</u>	<u>26,202</u>	<u>200,356</u>

Comparative 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>
TOTAL FUNDS	<u>139,598</u>	<u>(113,396)</u>	<u>26,202</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	174,154	40,095	214,249
	<u>174,154</u>	<u>40,095</u>	<u>214,249</u>
TOTAL FUNDS	<u>174,154</u>	<u>40,095</u>	<u>214,249</u>

BRITISH SOCIETY OF PROSTHODONTICS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. MOVEMENT IN FUNDS - continued

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	287,024	(246,929)	40,095
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>287,024</u>	<u>(246,929)</u>	<u>40,095</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

BRITISH SOCIETY OF PROSTHODONTICS

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Charitable activities		
Subscriptions	36,755	38,840
Conference income	107,071	98,337
Event income	3,060	1,931
Other income	540	490
	<u>147,426</u>	<u>139,598</u>
Total incoming resources	147,426	139,598
EXPENDITURE		
Charitable activities		
Wages	14,325	11,554
Event costs	8,400	10,260
Conference costs	88,827	73,836
Insurance	523	494
Telephone	432	432
Postage and stationery	2,201	448
Advertising and marketing	6,711	9,159
Sundries	225	35
Travel and subsistence	773	116
Website costs	5,057	4,769
Bank charges	404	464
Accountancy	1,020	762
Name plates & badges	3,480	-
Software & subscriptions	1,155	1,067
	<u>133,533</u>	<u>113,396</u>
Total resources expended	133,533	113,396
Net income	<u>13,893</u>	<u>26,202</u>

This page does not form part of the statutory financial statements



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