

**THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Thompson Ms C Curl Ms R Willis Mr A Kwasnicki Mr T Newton G Greenwood S Rafique Mr P Bateman
Charity number	1044867
Principal address	13 West Street Prescot Merseyside L34 1LE
Independent examiner	Silver Levene LLP Chartered Certified Accountants 37 Warren Street London W1T 6AD

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TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and financial statements for the year ended 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects are to promote, preserve and protect the oral health of people with disabilities, throughout England and Wales.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

At the year end date the society is in a very sound position with net assets totalling £68,426.

The opening of the specialist list in Special Care Dentistry has attracted an increase in membership.

At the year end date the society is in a difficult financial position with net assets totalling £48034.95. This follows several years of expenditure to update the societies website, modernise membership services, add the previous editions of the Journal of Disability and Oral Health to the website and the award two research prizes.

Membership of the society continues to grow, following the opening of the specialist list in Special Care Dentistry and an increased interest in the speciality.

The society has begun the process of updating its guidance documents. As for many societies, 2020 has proved a challenging year with no face to face conferences. However BSDH has this year launched its first series of webinars in conjunction with the Royal College of Surgeons of Edinburgh and also held an online prize presentation event, following the cancellation of the Spring conference due to COVID19 pandemic, to showcase the work that is going on nationally within Special Care Dentistry.

Planning is well underway for the 2021 Spring conference with different models of attending remotely being considered to mitigate against the potential risks of the ongoing COVID-19 pandemic.

Financial review

Over the past 18 months, the executive committee have become increasingly aware that the society has been running at a day to day loss for the last 5 years as well as spending the charities reserves to modernise the society. As a result of this, the Trustees are seeking to address the financial position of the society and are actively seeking ways to break even. In light of this, prior to the COVID19 pandemic the executive committee voted to increase membership fees from £50 to £70 to meet some of this short fall. The executive committee has also been in negotiations with the Publisher of the Journal of Disability and Oral Health (JDOH) to reduce the costs associated with producing the journal, bringing it back within the financial envelope of the society. The cost of the JDOH is the largest outgoing for the society.

The COVID19 pandemic has also reduced the income received by the society in 2019-20, as it was not possible to run the usual Spring and Winter conferences which are its second largest source of income. However, due to COVID19 there have been savings made in terms of executive meetings being held on line which is likely to be something that will carry on beyond the pandemic to reduce costs. There have been fewer editions of JDOH this year as a result of the pandemic and a reduction in the number of articles received, again this is likely to continue once agreed by the Publisher. Further options are being considered by the executive committee to reduce the costs of running the society whilst maintaining the benefits given to the membership.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and at the current rate of expenditure should also be maintained throughout the next financial year. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to risks.

Structure, governance and management

The charity was established by a charitable trust deed on 9 December 1994 as amended on 7 December 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

Peter Bateman	Chairman
Sobia Rafique	President
Charlotte Curl	Secretary
Gillian Greenwood	Immediate past president
Andrew Kwasnicki	Honorary Treasurer
Shelagh Thompson	International rep
Tim Newton	Journal Editor
Rebecca Willis	Prize Secretary

The Trustees report was approved by the Board of Trustees.

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Mr A Kwasnicki
Trustee
Dated:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

I report to the trustees on my examination of the financial statements of The British Society for Disability & Oral Health (the charity) for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 2011 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 financial statements to be reached.

Mark Adrian Gold
Silver Levene LLP
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated:

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Charitable activities	2	34,266	35,284
Investments	3	49	137
		<hr/>	<hr/>
Total income		34,315	35,421
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	53,705	59,594
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(19,390)	(24,173)
Fund balances at 1 October 2019		68,426	92,599
		<hr/>	<hr/>
Fund balances at 30 September 2020		49,036	68,426
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		49,036		68,426	
		<u>49,036</u>		<u>68,426</u>	
Total assets less current liabilities			49,036		68,426
			<u>49,036</u>		<u>68,426</u>
Income funds					
Unrestricted funds			49,036		68,426
			<u>49,036</u>		<u>68,426</u>
			<u>49,036</u>		<u>68,426</u>

The accounts were approved by the Trustees on

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Mr A Kwasnicki
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and “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)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Unrestricted funds are funds which the trustees are free to use in accordance with the charity's objectives.

The trustees may set aside designated sums forming part of the charity's unrestricted funds to be used for a particular purpose in the future. Such sums are described as designated funds and are accounted for as part of the charity's unrestricted funds. The trustees have the power to reallocate such funds within unrestricted funds unless and until expended.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is classified under the principal categories of cost in furtherance of charitable activities and grants awarded rather than the type of expenses, in order to provide more useful information to users of the financial statements.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

2 Charitable activities

	Membership Subscriptions 2020 £	Membership Subscriptions 2019 £	Meeting fees and sponsorship 2019 £	Total 2019 £
Sales within charitable activities	34,266	32,910	2,374	35,284

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

3 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	49	137
	<u>49</u>	<u>137</u>

4 Charitable activities

	2020	2019
	£	£
Share of support costs (see note 5)	12,914	13,389
Share of governance costs (see note 5)	40,791	46,205
	<u>53,705</u>	<u>59,594</u>

5 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Meetings: Winter and Spring	12,914	-	12,914	13,389	
Governance costs	-	40,791	40,791	46,205	Governance
	<u>12,914</u>	<u>40,791</u>	<u>53,705</u>	<u>59,594</u>	
Analysed between Charitable activities	<u>12,914</u>	<u>40,791</u>	<u>53,705</u>	<u>59,594</u>	

Governance costs includes payments to the Accountants of £600 (2018: £600) for accountancy fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but executive committee members were reimbursed £3,038 (2019 - £4,745).

7 Employees

There were no employees during the year.