

Charity Registration No. 1044867

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

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

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

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

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THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual report and financial statements for the year ended 30 September 2021.

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 sound position with net assets totalling £67,776.

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

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 the society has tried to consolidate its finances over the last 12 months.

The society has begun the process of updating its guidance documents with the publication recently of updated Guidance regarding treatment under general anaesthesia. As for many societies, the COVID19 pandemic has proved a challenging time with no face to face conferences. However the 2021 Spring conference was held remotely with great success before there was a return to face to face conference for the December meeting. Both conferences as well as providing quality education and training for the membership ran at a profit.

Financial review

Over the past 24 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. This has seen a net increase in income for the society.

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. Within this financial year the society opted to reduce the number of journal editions and move the Journal of disability and oral health to an on line only version for members, maintaining the quality of the publication but significantly reducing the cost to the membership. 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. 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. The online spring conference was highly successful both in terms of the number of attendees and the overall profit that it produced, moving forward the society will explore options for providing both face to face and on line learning.

As a result of these planned and unplanned changes the societies financial position recovered some what in this financial year and it is hoped that this will continue in to the future.

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:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

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 2021 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:

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
Income from:			
Charitable activities	2	56,863	34,266
Investments	3	69	49
Total income		<u>56,932</u>	<u>34,315</u>
Expenditure on:			
Charitable activities	4	<u>38,191</u>	<u>53,705</u>
Net income/(expenditure) for the year/ Net movement in funds		18,741	(19,390)
Fund balances at 1 October 2020		<u>49,035</u>	<u>68,426</u>
Fund balances at 30 September 2021		<u><u>67,776</u></u>	<u><u>49,036</u></u>

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		67,776		49,035	
		<u> </u>		<u> </u>	
Total assets less current liabilities			67,776		49,035
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			67,776		49,036
			<u> </u>		<u> </u>
			<u>67,776</u>		<u>49,036</u>
			<u> </u>		<u> </u>

The accounts were approved by the Trustees on

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Mr A Kwasnicki
Trustee

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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.

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 Charitable activities

	Membership Subscriptions 2021 £	Membership Subscriptions 2020 £
Sales within charitable activities	56,863	34,266

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	69	49
	<u>69</u>	<u>49</u>

4 Charitable activities

	2021	2020
	£	£
Share of support costs (see note 5)	5,391	12,914
Share of governance costs (see note 5)	32,800	40,791
	<u>38,191</u>	<u>53,705</u>

5 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Meetings: Winter and Spring	5,391	-	5,391	12,914	
Governance costs	-	32,800	32,800	40,791	Governance
	<u>5,391</u>	<u>32,800</u>	<u>38,191</u>	<u>53,705</u>	
Analysed between Charitable activities	<u>5,391</u>	<u>32,800</u>	<u>38,191</u>	<u>53,705</u>	

Governance costs includes payments to the Accountants of £600 (2020: £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 £Nil (2020 - £3,038).

THE BRITISH SOCIETY FOR DISABILITY & ORAL HEALTH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.