

**Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2022**

**Charity No. 1155781 (England and Wales)**

**Charity No. SC045190 (Scotland)**

# **Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2022**

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## Legal and Administrative Details

**Full Name of the Charity:** Dental Trauma UK

### Trustees:

### APPOINTED

Ms Beth Burns

Consultant in Restorative Dentistry, Glasgow Dental Hospital NHS Trust Jun 2018

Mr Ravi Chauhan

Consultant in Restorative Dentistry, John Radcliffe Hospital, Oxford Feb 2019 – Dec 2021

Ms Serpil Djemal, Chair

Consultant in Restorative Dentistry, King's College NHS Trust Feb 2014

Mr Roland Doven MBE

Feb 2014

Voluntary Sector Management Consultant

Ms Hilary Gay FCA, Treasurer

Dec 2015

Chartered Accountant

Ms Aliya Hasan

Feb 2019

Staff Grade in Oral Surgery, University Hospitals Birmingham, Birmingham

Mrs Annette Kelleher, Secretary to the Board

Feb 2014

Former Dental Surgery Practice Manager, Bromley, Kent

Mr Chris Rolfe

May 2014 – Dec 2021

Associate Director of Communications, St George's University Hospitals NHS Foundation Trust

Professor Richard Welbury CBE

Dec 2016 – Dec 2021

Professor of Paediatric Dentistry, University of Central Lancashire

**Founder and Chair:** Ms Serpil Djemal

**Registered Office:** C/O Department of Restorative Dentistry and Traumatology  
King's College Hospital Dental Institute  
London SE5 9RW

**Website:** [www.dentaltrauma.co.uk](http://www.dentaltrauma.co.uk)

**Charity numbers:** SC045190 (Scotland)

1155781 (England and Wales)

**Independent examiner:** Mrs Angela Marshall CPFA BA (Hons)

**Bankers:** Barclays Bank PLC

**Solicitors:** Mr Julian Blake, Stone King – website: **Julian Blake | Stone King**

**Day-to-Day contact:** Mr Neil Smith

Department of Restorative Dentistry and Traumatology  
King's College Hospital Dental Institute  
London SE5 9RW

## **Report of the Trustees for the period ended 31 March 2022**

The Trustees present their eighth report and financial statements of the charity for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

### **The Chair's Introduction**

My 8<sup>th</sup> report on the activities of Dental Trauma UK (DTUK) needs to be read again, in the context of the pandemic which challenged the way we work and has delayed the implementation of some of our activities, as it did for many other charities.

During this period, we have had to adapt our way of working, moving away from face-to-face conferences and the Board has considered how best to support and provide continuing education to the membership. We have achieved this in a number of ways. One such is by CPD and other free resources being available to download from the members section on the website.

The webinar programme has proven to be a great alternative to face-to-face meetings or conferences with very positive engagement from our members as well as feedback.

All of our board meetings have taken place via Zoom which has worked very well both in terms of business continuity as well as attendance.

We were able to continue the provision of information both to the public and our members, in addition to on-line learning opportunities for members, via the website. We also provided information to members via social media. Given the uncertainty caused by the pandemic, the Board decided to replace the 2021 conference with a series of evening lectures. We saw the challenge as an opportunity to provide an exciting and informative substitute to the conference format.

I would like to thank the external examiner for her professionalism and diligence as always, and my Board and Neil Smith for their hard work, expertise, support and the time they have all dedicated to achieving the aims and objectives of DTUK.

Based upon the continued feedback received via questionnaire after every CPD activity, about the services provided, the Board considers that DTUK is definitely making a difference to the management of traumatic dental injuries through education.

Finally, it is with sadness that we say goodbye to Sarah Taylor, who has supported the Charity from its inception, with her hard work and loyalty. The board, members and I will miss her dearly but wish her all the very best in her new adventures and look forward to hearing about her successes in due course.

## **Structure, governance and management**

Dental Trauma UK (DTUK) was registered as a charity on 13<sup>th</sup> February 2014 in England and Wales, number 1155781, and 28<sup>th</sup> October 2014 in Scotland, SC045190.

It is a Charitable Incorporated Organisation (CIO) in which the only voting members are its charity trustees and was constituted under a charitable deed dated 13 February 2014. A copy of the constitution is available to view on the website.

The Charity is still based at King's College Hospital Dental Institute, Department of Restorative Dentistry and Traumatology in London.

Membership will remain at £30 per year and is open to any member of the dental team who supports the aims and objectives of the Charity and actively engages with the educational resources made available for them by the charity.

We have 32 volunteer Country/Regional representatives drawn from within our membership and whilst their work has been curtailed due to the pandemic, we have agreed a reporting framework to capture their activities when back up and running.

Trustees are appointed by the board with regard to their skills, knowledge and experience to help realise the vision of the charity. They are appointed initially for three years and they may then put themselves forward for re-appointment for another term of office.

New Trustees are provided with an induction pack that includes a copy of the constitution, minutes of past board meetings, the Good Practice Guidance for Trustees produced by The Charity Commission, copies of DTUK's Annual Reports and Accounts and the DTUK Policies and Procedures manual. Each Trustee is required to complete a Fit & Proper Person declaration for their role.

Trustees are required to disclose all relevant or potential conflicts of interest and register them at the start of each board meeting. The Board will then decide if there is a conflict of interest and if so, the Trustee will then withdraw from any related decisions.

Neil Smith works alongside the Chair to support the Board in running the day-to-day activities of the charity.

During the period covered by this report, the Board met on 4 occasions including the AGM.

## **Risk management**

Every attempt is made to have the risk register on every agenda for the Board to review at every board meeting. The register has the following categories of risk:

- Governance
- Financial
- Evening Lecture Series

- Operational issues
- External links
- Communications
- Compliance with law and regulation.

Within the above categories, the key risks facing the charity are identified and monitored regularly, mitigating actions are agreed with each owner and a timescale for actions set.

## **Aims and objectives**

The objects of DTUK, as set out in the constitution, are to promote good health and the relief of trauma in relation to dental care and treatment, in particular but not exclusively by:

- (i) Advancing professional and public education in dental care and treatment and the relief of dental trauma; and
- (ii) Promotion of research in relation to dental care and treatment and the relief of dental trauma and to publish the useful results of such research.

DTUK aims to:

- (a) Educate those involved in dental care as well as the wider health care community in effective ways of treating dental trauma;
- (b) Educate the general public, including those who might commonly be involved in dental trauma, such as PE teachers, on the best way to manage such incidents;
- (c) Establish a database of dental trauma incidents throughout the UK that can be used for research and/or to campaign for the better treatment of dental trauma cases;
- (d) Carry out research and to publish the findings of research on the most effective ways to manage dental trauma; and
- (e) Collaborate with partners in the UK and, once established, partners in Europe and worldwide.

## **Review of the year - activities for the public benefit**

The Trustees have referred to The Charity Commission's general guidance on public benefit when reviewing DTUK's aims and objectives and in planning future activities. The Trustees consider that all the work undertaken by DTUK is either directly (e.g. via patient information on the website) or, indirectly (e.g. via work we undertake within the profession), of benefit to members of the public.

In September we provided training for oral health educators in Glasgow & Clyde who deliver the 'Child Smile' programme. These educators go to schools, nurseries, prisons and care homes to deliver education on health topics such as diet. Thanks to our representative's training, they will now include dental trauma in their talks

## **Webinars/Training**

The webinar series replaced the annual conference and was a resounding success. They were well attended (average of 60 per webinar) and all of the webinars were recorded and made available for members who were unable to attend to view. After viewing, and obtaining more than 50% correct answers, the member is awarded a certificate for 1 hour of CPD for each webinar.

Following feedback from the membership regarding resuming the face-to-face meeting, the majority of the members who responded preferred to continue with the virtual meetings on zoom.

The webinar series included 2 keynote speakers from Scotland. One from Glasgow Dental Hospital and the other from the Edinburgh Institute. There were 67 and 83 delegates registered respectively and 16% of our members are based in Scotland.

The feedback on the webinar series was excellent with very complimentary feedback including:

*"The management of trauma is so difficult as the initial treatment is so important and I'm often picking up the pieces of cases which have not been managed well so there is always compromises in the treatment plan".*

*"I think the work of DTUK is fantastic. Keep spreading the word about prevention. I find the section on the website about mouth guards useful and often direct patients to it".*

*"Thanks for organizing the on-line lectures and keeping the older lectures on the website for reference".*

*"Excellent webinar. Excellent project".*

*"Development of DTUK has been held back by the pandemic, but I feel the foundations have been laid to improve the way information is disseminated to dentists and the general public. In future, with a little time, I think the hard work already put in by the leadership will begin to pay off".*

*"Thank you for organising these evening lecture series, in the absence of live conference they are brilliant to keep us going in these challenging times".*

The Richard Welbury Case Report Prize was another resounding success. There were 8 entrants and 3 board members blind-marked them all. We were delighted with the quality of the cases submitted and all 3 prizes (1<sup>st</sup> 2<sup>nd</sup> and 3<sup>rd</sup>) were awarded as follows:

First prize was awarded to Dr Nabeel Ilyas, a ST3 in Paediatric Dentistry at King's College Hospital.

Second prize went to Dr Alice Duke, a Core Dental Trainee in Restorative Dentistry at Glasgow Dental Hospital.

Third prize was awarded to Dr Nicola Gallacher, a ST1 in Paediatric Dentistry at Birmingham Dental Hospital.

All the case reports have been posted on the website for our members to view and for prospective entrants to get an idea of the standard required.

We have been developing first-aid training with Lubas Medical – we have agreed to provide material on how to manage avulsion injuries, which will be added to their existing training modules.

### **Ongoing activities/ communications**

A simple communications strategy has been formulated as part of our current workstreams. We were fortunate to recruit Rachael Fulton, an external communications consultant recommended by a Board member who has seen her work in another company. She will lead on the Twitter and Facebook activities for the Charity. This recruitment will support our communication plans with our members and the public for the future of the charity.

Following extensive discussion at Board level, there was unanimous agreement to focus on disseminating the messages in the *Pick it lick it stick it* campaign as an animation/video as far as possible and that this would replace a full blown campaign.

### **Website and E-Learning**

We continue to get very positive feedback on the website E-learning activities reinforcing our aim as a charity. We are proud to report over 28 hours of CPD available to our members, free of charge, as part of their membership benefits.

### **Membership**

In November 2021 our membership was reported as 283 and growing. There is a healthy spread of members throughout England, Scotland and Wales. This year we saw Dorset hospital take out corporate membership for their trainees and Health Education England, secured places for their foundation dentists on the 2022 webinar programme.

We have also improved the efficiency of the renewal process for members. Membership will now be renewed automatically with cancellation where required available via the website.

### **Financial review**

The Charity's financial health is reliant upon income from membership subscriptions, conference fees and donations. Despite waiving last year's membership fee, the charity maintains a healthy cash position and a going concern.

We ended the year with a comfortable cash balance despite a net loss of £1,025 over the year. At the end of the financial year, the total of Charity funds was £55,216; at the current time we have no restricted funds.

### **Reserves policy**

The Trustees currently aim to maintain a reserve in unrestricted funds at a minimum level of £10,000. This represents a prudent allocation of funds, which will be retained in case of unforeseen emergency.

While the Board will not normally begin a piece of work without a firm expectation that sufficient funding is available to meet all costs, this modest level of reserves and the cash balance that we retain allows some flexibility. It provides the ability to underwrite an initiative and in future budgets we will be setting aside funds to progress priority projects.



The balance held as unrestricted funds as at 31st March 2022 was £55,216 all of which is regarded as free reserves.

## **Plans for the future**

Looking ahead, our strategy will be to

1. Reinvigorate the message and disseminate the *Pick it lick it stick it* animation to improve the management of avulsed teeth
2. Look for paediatric dentists to join the board
3. Develop the first aid course with Lubas Medical
4. Resume the activities of the regional/country representatives

## **Trustees' responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and Scotland requires charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

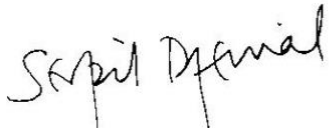
In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, the Charities and Trustee Investment (Scotland) Act 2005 and subsequent Orders and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of DTUK approved the accounts and report on 22<sup>nd</sup> November 2022 and were Signed on their behalf by:

A handwritten signature in black ink that reads "Serpil Djemal". The signature is written in a cursive style with a large initial 'S'.

**Ms Serpil Djemal**

Chair of the Trustees

### **Independent Examiner's Report to the Trustees of Dental Trauma UK.**

I report to the Trustees on my examination of the accounts of the charity, Dental Trauma UK, for the year ended 31st March 2022.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen to have an independent examination.

I report in respect of my examination of DTUK's accounts, as carried out under section 44 (1)(c) of the 2005 Charities and Trustee Investment (Scotland) Act and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Basis of Independent Examiner's Statement**

Since DTUK has prepared its accounts on an accruals basis and is also registered in Scotland the examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Institute of Public Finance and Accountancy which is one of the listed bodies.

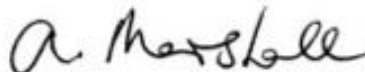
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of DTUK as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.



Angela Marshall CPFA, BA (Hons)  
Cleave Prior Chipstead Surrey

Date: 18 November  
2022

for the period ending 31<sup>st</sup> March 2022

	note	2022 Total Funds £	2021 Total Funds £
Donations and Legacies	3		
Donations		2,415	2,035
Membership Subscriptions		8,625	4,802
Other Trading Activities		7,585	0
		<hr/>	<hr/>
<b>Total Income and Endowments</b>		<b>18,625</b>	<b>6,837</b>
Expenditure on Raising Funds			
Webinars and Membership	4	15,157	2,625
Bank charges	5	408	274
Depreciation	6	0	0
Governance Costs	7	4,085	2,520
		<hr/>	<hr/>
<b>Expenditure on Charitable Activities</b>		<b>19,650</b>	<b>5,419</b>
		<hr/>	<hr/>
<b>Net Income and Net Movement in Funds</b>		<b>-1,025</b>	<b>1,417</b>
		<hr/>	<hr/>
<b>Funds from Previous Years</b>		<b>56,241</b>	<b>54,824</b>
		<hr/>	<hr/>
<b>Funds at 31 March 2022</b>		<b>55,216</b>	<b>56,241</b>
		<hr/> <hr/>	<hr/> <hr/>

**DENTAL TRAUMA UK**  
**Balance Sheet as at 31st March 2022**

			<b>2022</b>		<b>2021</b>
	<b>note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>	6		0		0
<b>Current Assets:</b>					
Prepayments	8	1,707		2,214	
Cash at bank		54,782		63,810	
			56,489		66,024
<b>Total Current Assets</b>					
<b>Current Liabilities</b>	9				
Accruals		1,273		1,783	
Creditors		0		8,000	
		1,273		9,783	
<b>Net Current Assets</b>			55,216		56,241
<b>Net Assets</b>			55,216		56,241
 <b>The Funds of the Charity</b>	 10				
Unrestricted income			55,216		56,241
<b>Total Charity Funds</b>			55,216		56,241

The Cash Flow Statement and notes on pages 14 to 18 form part of these accounts.

Approved by the trustees on 22 November 2022 and signed on their behalf by:



Hilary Gay  
**Treasurer**

**DENTAL TRAUMA UK**  
**Cash Flow Statement**  
for the period ending 31st March 2022

	note	2022 Total Funds £	2021 Total Funds £
<b>Cash flow from Operating Activities</b>			
<b>Net Cash provided by Operating Activities</b>		-9,028	3,999
<b>Net Cash used in investing activities</b>			
Purchase of property plant and equipment		0	0
<hr/>			
<b>Change in Cash and Cash equivalents in the reporting period</b>		-9,028	3,999
Cash and Cash equivalents at the start of the reporting period		63,810	59,811
<hr/>			
<b>Cash and Cash equivalents at the end of the reporting period</b>	11	<u><u>54,782</u></u>	<u><u>63,810</u></u>

**Reconciliation of Cash Flows from Operating Activities**  
for the period ending 31st March 2022

	note	2022 Total Funds £	2021 Total Funds £
<b>Net Income for the period per SOFA</b>		-1,025	1,417
Adjustment for:			
Depreciation Charges		0	0
(Increase) Decrease in Debtors		507	-1016
Increase (Decrease) in Creditors	9	-8,510	3598
<hr/>			
<b>Net Cash provided by Operating Activities</b>		<u><u>-9,028</u></u>	<u><u>3,999</u></u>

## Notes to the accounts

### 1. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS102) - effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

There are no significant areas of valuation, adjustment or assumption that affect items in the current year accounts. With respect to the reporting period, 2022/23, it is not anticipated that there will be any significant areas of uncertainty that affect the carrying value of assets held by the Charity. Therefore, the Trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern). This is a reflection of the level of reserves, which are considered adequate.

#### (b) Funds structure

The Charity unrestricted funds arising from donations.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

#### (c) Income recognition

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

Donations are recognised when the charity has received the funds, or has had the benefit of the service or facility.

Donated services and facilities are shown within incoming resources (and at the same time in resources expended) at the estimated value to DTUK of the service or facility received. Where possible, this estimate is provided by the donor. Where it is not possible to make a reasonable estimate of the value of donated services or facilities, the donation is noted in the Trustees Report.

In accordance with the Charities SORP 2015 (FRS 102) no amounts have been included in these financial statements to reflect the value of services provided free of charge to DTUK by volunteers including the Trustees.

#### (d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings.

(e) Fixed Assets

Fixed assets are depreciated on a straight line basis over their useful lives, with half a year's depreciation charged in the year in which they are brought into use.

The website had an estimated life of three years, now expired.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

## 2. Related Party Transactions and Trustees' Expenses and Remuneration

There were no related party transactions.

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. During the year to 31<sup>st</sup> March 2022 no expenses were reimbursed to the trustees (2020/21 £ nil).

## 3. Donations and Legacies

All Unrestricted - £18,625 (2020/21 £6,837)

Donations and legacies were from membership subscriptions, £ 8,625 and donations of £415. Membership income is significantly increased from the previous year when the subscription was waived as the impact of the pandemic became evident. In addition, King's College NHS Trust provided office services on a pro bono basis and the Independent Examiner worked pro bono. Estimated amounts of £1,250 and £750 have been included in line with the accounting policy on Donated Services and Facilities. See also Note 4 and 7. (2020/21 £4,802 membership subscriptions, £35 donation and £2,000 pro bono services)

Other Trading Activities covers payment for Dental Trauma Guides for a corporate member in place of a refund of conference fees.

## 4. Other Trading Activities

A series of online lectures – Webinars – were provided free of charge to members in financial years 2021/22 and 2020/21.

Webinar and membership costs of £7,572 were the cost of setting up and certifying the Webinars, competition prizes, paid administrative support, insurance and the estimated cost of office services, provided on a pro bono basis by King's College NHS Trust, in line with the Accounting policy for Donated Services and Facilities. (2020/21 £2,625).

## 5. Bank Charges

Bank charges at £408 (2020/21 £274) relate to the fees charged by Worldpay for processing online membership fees. The increase on last year is due to the low number of paid memberships in 2020/21 compared with 2021/22 (see note 3).

## 6. Fixed assets and depreciation

	Total assets
--	--------------



	£
Opening balance 31.3.2020	0
Add purchases	0
Less, depreciation	0
Balance 31.3.2021	0

## 7. Governance and support costs

Governance and support costs of £4,085 (2020/21 £2,520) include website costs. Hosting, email names and upgrading the website cost a total of £3,335 (2020/21 £1,770).

Included with governance costs is £750 relating to the independent examination of the Accounts provided on a pro bono basis (2020/21 £750).

## 8. Analysis of current assets

Prepayments of £1,707 relate mainly to payments in advance for the website domain and hosting costs, a document sharing system and zoom facilities (2020/21 £2,214).

## 9. Analysis of current liabilities

	31.3.2021		31.3.2022	
	Number	£	Number	£
Membership subscriptions paid in advance	53	1,503	23	613
Unbilled Consultancy costs		0		600
Unbilled Admin costs		280		60
Total Accruals		1,783		1,273
Deferred Income		8,000		0
Current Liabilities		9,783		1,273
Movement in Creditors				-8,510

The membership year is from 1st April to 31st March. For new members joining between 1st January and 31st March 2022, membership extends to 31st March 2023 and a pro rata sum is allocated for the income in each year. From 2022/23, this will be extended to new members joining in December.

The £8,000 deferred income in 2020/21 is for May 2020 conference fees, paid before it was cancelled, for which the organisation accepted Dental Trauma Guide books instead of a refund. As the cost to DTUK was less than £8,000, the balance of £415 was given as a donation.

## 10. Analysis of movement in charitable funds

	Fund 31.3.2021	Income	Expenditure	Fund 31.3.2022
	£	£	£	£
Total funds, all unrestricted	56,241	18,625	19,650	55,216

## 11. Analysis of cash and cash equivalents

Cash and Cash equivalents at the end of the reporting period are entirely cash at bank, £54,782 (2021 £63,810).