

**Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2023**

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

**Charity No. SC045190 (Scotland)**

# **Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2023**

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## Legal and Administrative Details

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

**Trustees:**

**APPOINTED**

Dr Beth Burns

Consultant in Restorative Dentistry, Glasgow Dental Hospital NHS Trust

Jun 2018

Dr Serpil Djemal, Chair

Former Consultant in Restorative Dentistry, King's College Hospital NHS Trust

Feb 2014

Mr Roland Doven MBE

Feb 2014

Retired Voluntary Sector Management Consultant

Ms Hilary Gay FCA, Treasurer

Dec 2015

Chartered Accountant

Dr Tanika Gohil

Nov 2022

Consultant in Paediatric Dentistry, King's College Hospital NHS Trust

Dr 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

**Founder and Chair:** Dr Serpil Djemal

**Registered Office:** Dental Trauma UK  
PO Box 79428  
London SE1P 6RW

**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 LLP

website: **Julian Blake | Stone King LLP**

**Day-to-Day contacts:** Ms Rachael Sheldon  
Dr Serpil Djemal  
[info@dentaltrauma.co.uk](mailto:info@dentaltrauma.co.uk)

## **Report of the Trustees for the period ended 31 March 2023**

The Trustees present their ninth report and financial statements of the charity for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

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

I am writing my ninth introduction to the annual report immediately following a Strategic Review carried out by the Trustees during which we affirmed the important contribution DTUK is making to improve the dental care of patients across the four nations of the United Kingdom. During 2022/23, we have consolidated our membership, which now stands at just under 270. We are pleased to have particularly strong representation in the South East, Scotland and the North West with 68, 47 and 46 members respectively. In total, 187 attended the seven webinars which comprised this year's *Bish, Bash, Bosh*, with 86% rating the lectures as either good or excellent. DTUK exists to serve both the membership and the public, so it is very heartening that 98% of those who had direct contact with us considered that we had responded efficiently to their queries and 94% of those members who responded to a questionnaire considered that DTUK was improving the way dental trauma is managed in the UK (with the other 6% being unable to answer the question either way). Anecdotal feedback from the public regarding our website is just as positive, although the Board recognises the need to improve its data capture in this aspect of our work.

During the last year, we were sad to lose the administrative support of Neil Smith. The Trustees would like to thank him for all his hard work and to wish him well in his new position of Service Manager for Community and Special Care Dentistry. We welcome Rachael Sheldon, a Dental Nurse, who will be continuing to support the Trustees on a part-time basis. The Board was also strengthened by the addition of a new Trustee: Dr Tanika Gohil, who has kindly taken responsibility for our Social Media. I would like to thank all the Trustees for their hard work, expertise and support. I would particularly like to thank the External Examiner, Angela Marshall, for her professionalism and continued diligence.

Next year, DTUK will be 10 years old and the Strategic Review concluded we needed to invest further primarily in our network of Regional/Country Representatives as well as in our Communications and Campaigning work with the general public. We look forward to reporting progress and celebrating with you this important milestone.

**Serpl Djemal**

## **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.

Until August 2022, the Charity was based at King's College Hospital Dental Institute, Department of Restorative Dentistry and Traumatology in London. It now has its own PO Box and has invested in a cloud-based computer system which can be securely accessed by Administrative Support Staff and Trustees.

Membership currently remains 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.

In 2022/23, we had 32 volunteer Country/Regional representatives drawn from within our membership and whilst their work had 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 withdraw from any related decisions.

Rachael Sheldon 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**

The Board maintains a risk register which is reviewed from time-to-time throughout the year. It 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. Following the External Examiner's last Report last year, the Board has undertaken to review the Risk Register and revisit the workstreams and align them better with the Risk Register. The outcome will be reported next year.

## **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.

Work specific to Scotland included two important activities. On 12th January 2023, our local representative delivered a national training session for oral health educators and health promotion teams working with National Childsmile (which aims to improve the oral health of children), Caring for Smiles (which works in nursing and care homes) and prison services. It covered the prevention of dental trauma and how to deliver immediate first aid.

On 3 February 2023 she organised a day-long course delivered to Scottish National Dental Core Trainees (years 1&2) on dental trauma including contributions from paediatric dentistry, oral surgery and oral & maxillofacial surgery.

## **Webinars/Training**

*Bish, Bash Bosh* continued to be the main activity of the year for DTUK. The webinar series replaced the annual conference during the COVID pandemic. During 2022, seven lectures covered the following topics: crown fractures; crown-root fractures; root fractures; concussion, subluxation and extrusions; lateral luxations, avulsions; and intrusions. In total, they were attended by 187 members; in addition, Health Education England sent between 30 to 60 foundation year dentists to each webinar. As alluded to above, 77% rated the lectures as excellent, 9% as good and 6% as satisfactory; and 100% reported that the on-line delivery of the lectures worked for them. All the webinars were recorded and made available for members who were unable to attend, to view at a later date. After viewing, and obtaining more than 50% correct answers, the member is awarded a certificate for 1 hour of CPD for each webinar. DTUK now has over 40 hours of training available to members on-line. Between April 2022 and March 2023, 350 CPD certificates were issued, bringing the total since April 2019 to 1186.

Feedback on the webinar series included:

*"Excellent summary of crown root fractures, diagnosis and management."*

*"Brilliant update on literature and prognosis of luxated teeth and outcomes in both adult and paediatric teeth."*

*"Excellent recap on subject and how one might approach various situations."*

*"Excellent overview of best practice in the management of evulsion injuries."*

*"Amazing lecture. Dr Serpil makes it sound so easy and one feels it is so do'able."*

The annual Richard Welbury Case Report Prize was another resounding success. There were 4 entrants and 3 board members blind-marked them all. We were delighted with the quality of the cases submitted. First prize was awarded to Dr Thibault Colloc; second prize went to Dr Roshni Ruparelia and third prize was awarded to Dr Sarah Figelstone. 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.

### **Ongoing activities/ communications**

Unfortunately, less progress was made in implementing our Communications Strategy. Having appointed a part-time consultant, she unfortunately had to withdraw her assistance after being offered an alternative position. Consideration is currently being given to how this work can be taken forward in the future.

### **Website**

As noted above, the Trustees recognise the need to improve the ability to capture better diagnostic information from the website, not least in relation to those areas in which members of the general public may be interested.

### **Membership**

As of March 2023, DTUK had 266 members. This was fewer than the previous year when the total was reported to have stood at 378. The difference is explained by our having continued to count members who had not renewed their subscription for some time. Since then, our systems have been improved to avoid similar discrepancies occurring in the future.

During 2022/23, DTUK had 32 Regional Representatives who had been provided with various resources, including four lectures (covering luxation injuries, fracture injuries, sports injuries and general oral health and prevention). Their activities may include presentations to schools or practice clusters in their regions. The Board thanks each of the Reps for their commitment to the Charity and has recently assigned a Trustee who will work with them and offer support going forward. She will also seek to recruit a Representative for any area where the position is vacant.

### **Financial review**

The Charity's financial health has been reliant upon income from membership subscriptions, conference fees and donations. The charity maintains a healthy cash position and, in this knowledge, the Board took the decision to run a deficit budget although the outcome has been a modest surplus.

However, we still ended the year with a comfortable cash balance. At the end of the financial year, the total of Charity funds was £56,283; at the current time we have no restricted funds. The Board also took the decision to invest some of the balance in a higher interest giving account and, with the more recent rise in interest rates, has decided to continue with this strategy.

### **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 2023 was £56,283 all of which is regarded as free reserves.

### **Plans for the future**

Looking ahead, our strategy will be to:

1. Invest in our Communications and Campaigns Strategy;
2. Establish links with external bodies to help disseminate the work of DTUK;
3. Continue with the annual webinar series; and
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.

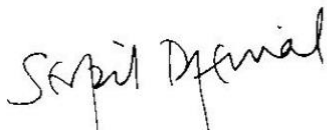
In preparing the financial statements, the Trustees are required to:

- 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 21 November 2023 and were Signed on their behalf by:

A handwritten signature in black ink that reads "Serpil Djemal". The signature is written in a cursive, slightly slanted style.

**Dr Serpil Djemal**

Chair of the Trustees

## External examiner's Report

### **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 2023.

#### **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: 15/11/2023

**DENTAL TRAUMA UK**  
**Statement of Financial Activities**  
**for the period ending 31st March 2023**

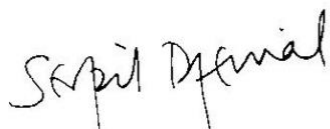
	note	<b>2023 Total Funds</b> £	<b>2022 Total Funds</b> £
Donations and Legacies	3		
Donations		1,650	2,415
Membership Subscriptions		12,843	8,625
Other Trading Activities		0	7585
Investment Income		0	0
		<hr/>	<hr/>
<b>Total Income and Endowments</b>		14,493	18,625
		<hr/>	<hr/>
Expenditure on Raising Funds			
Webinars and Membership	4	9,969	15,157
Bank charges	5	356	408
Depreciation	6	0	0
Governance Costs	7	3,101	4,085
		<hr/>	<hr/>
<b>Expenditure on Charitable Activities</b>		13,426	19,650
		<hr/>	<hr/>
<b>Net Income and Net Movement in Funds</b>		1067	-1,025
		<hr/>	<hr/>
<b>Funds from Previous Years</b>		55,216	56,241
		<hr/>	<hr/>
<b>Funds at 31 March 2023</b>		<u>56,283</u>	<u>55,216</u>

**DENTAL TRAUMA UK**  
**Balance Sheet as at 31st March 2023**

			<b>2023</b>		<b>2022</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	1,940		1,707	
Debtors		9,000		0	
Cash at bank		29,173		54,782	
Deposit Account		20,000		0	
			<hr/>	<hr/>	
<b>Total Current Assets</b>			60,113	56,489	
<b>Current Liabilities</b>	9				
Accruals		3,830		1,273	
Creditors		0		0	
		<hr/>		<hr/>	
<b>Net Current Assets</b>			56,283	55,216	
			<hr/>	<hr/>	
<b>Net Assets</b>			<u>56,283</u>	<u>55,216</u>	
 <b>The Funds of the Charity</b>	 10				
Unrestricted income			56,283	55,216	
			<hr/>	<hr/>	
<b>Total Charity Funds</b>			<u>56,283</u>	<u>55,216</u>	

The Cash Flow Statement and notes on pages 13 to 17 form part of these accounts.

Approved by the trustees on 21.11.2023 and signed on their behalf by:



Serpil Djemal  
Chair of the Trustees

**DENTAL TRAUMA UK**  
**Cash Flow Statement**  
for the period ending 31st March 2023

	2023	2022
	Total Funds	Total Funds
note	£	£
<b>Cash flow from Operating Activities</b>		
<b>Net Cash provided by Operating Activities</b>	-5,609	-9,028
<b>Net Cash used in investing activities</b>		
Purchase of property plant and equipment	0	0
	-----	-----
<b>Change in Cash and Cash equivalents in the reporting period</b>	<b>-5,609</b>	<b>-9,028</b>
Cash and Cash equivalents at the start of the reporting period	54,782	63,810
	-----	-----
<b>Cash and Cash equivalents at the end of the reporting period</b>	<b>11    <u>49,173</u></b>	<b><u>54,782</u></b>

**Reconciliation of Cash Flows from Operating Activities**  
for the period ending 31st March 2023

	2023	2022
	Total Funds	Total Funds
note	£	£
<b>Net Income for the period per SOFA</b>	1067	-1,025
Adjustment for:		
Depreciation Charges	0	0
(Increase) Decrease in Debtors	-9233	507
Increase (Decrease) in Creditors	9    2557	-8,510
	-----	-----
<b>Net Cash provided by Operating Activities</b>	<b><u>-5,609</u></b>	<b><u>-9,028</u></b>

## 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 which affect items in the current year accounts. With respect to the reporting period, 2023/24, 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 has only 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 2023 no expenses were reimbursed to the trustees (2021/22 £ nil).

## 3. Donations and Legacies

All Unrestricted - £13,493 (2021/22 £18,625)

Donations and legacies were from membership subscriptions, £ 11,843 and donations of £25. Membership income decreased from the previous year as the subscription was waived for many individuals. In addition, King's College NHS Trust provided office services on a pro bono basis until 30 September 2022 and the Independent Examiner worked pro bono. Estimated amounts of £625 and £1,000 have been included in line with the accounting policy on Donated Services and Facilities. See also Note 4 and 7. (2021/22 £8,625 membership subscriptions, £415 donations and £2,000 pro bono services)

In 2021/22, Other Trading Activities covers payment for books on Dental Trauma 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 2022/23 and 2021/22.

Webinar and membership costs of £9,969 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. (2021/22 £7,572, plus £7,585 for the Books on Dental Trauma).

## 5. Bank Charges

Bank charges at £356 (2021/22 £407) relate to the fees charged by Worldpay for processing online membership fees. The decrease on last year is due to the lower number of paid memberships in 2022/23 compared with 2021/22 (see note 3).

## 6. Fixed assets and depreciation

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

	£
Opening balance 31.3.2022	0
Add purchases	0
Less, depreciation	0
Balance 31.3.2023	0

## 7. Governance and support costs

Governance and support costs of £3,101 (2021/22 £4,085) include website costs. Hosting, email names and upgrading the website cost a total of £2,065 (2021/22 £3,335).

Included with governance costs is £1,000 relating to the independent examination of the Accounts provided on a pro bono basis (2021/22 £750).

## 8. Analysis of current assets

Prepayments of £1,940 relate mainly to payments in advance for the website domain and hosting costs, a document sharing system and zoom facilities (2021/22 £1,707). Debtors of £9,000 is the amount due from HEE for 2022/23 (2021/22 £nil).

## 9. Analysis of current liabilities

	31.3.2023		31.3.2022	
	Number	£	Number	£
Membership subscriptions paid in advance	146	3,760	23	613
Unbilled Consultancy costs		0		600
Unbilled Admin costs		70		60
Total Accruals		3,830		1,273
Deferred Income		0		0
Current Liabilities		3,830		1,273
Movement in Creditors		2,557		

The membership year is from 1st April to 31st March. For new members joining between 1st December 2022 and 31st March 2023, membership extends to 31st March 2024 and a pro rata sum is allocated for the income in each year. In 2021/22, this was for members joining between 1 January 2022 and 31 March 2022.

## 10. Analysis of movement in charitable funds

	Fund 31.3.2022	Income	Expenditure	Fund 31.3.2023
	£	£	£	£
Total funds, all unrestricted	55,216	14,493	13,426	56,283

## 11. Analysis of cash and cash equivalents



An interest-bearing deposit account was opened in 2022 with £20,000 funds which the board determined would not be required within 12 months. Cash and Cash equivalents at the end of the reporting period were £49,173 (2022 £54,782).