

**Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2024**

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

**Charity No. SC045190 (Scotland)**

# **Report and Financial Statements**

**Period ended: 31<sup>st</sup> March 2024**

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## Legal and Administrative Details

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

**Trustees:** **APPOINTED**

Dr Beth Burns, Vice Chair Jun 2018  
Consultant in Restorative Dentistry, Glasgow Dental Hospital NHS Trust

Dr Serpil Djemal, Chair Feb 2014  
Former Consultant in Restorative Dentistry, King's College Hospital NHS Trust

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  
FTTA Orthodontics, Bart's Health NHS Trust

Mrs Annette Kelleher, Secretary to the Board Feb 2014  
Former Dental Surgery Practice Manager, Bromley, Kent

**Founder:** 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:** 1155781 (England and Wales)  
SC045190 (Scotland)

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

**Bankers:** Barclays Bank PLC

**Solicitor:** Mr Julian Blake, Stone King LLP  
[JulianBlake@stoneking.co.uk](mailto:JulianBlake@stoneking.co.uk)

**Day-to-day contacts:** Dr Serpil Djemal and Mr Benjamin Crouch  
[info@dentaltrauma.co.uk](mailto:info@dentaltrauma.co.uk)

**Report of the trustees for the period ended 31 March 2024**

The trustees present their 10<sup>th</sup> report and financial statements of the charity for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

## **The Chair's introduction**

I am very pleased to be writing my 10<sup>th</sup> introduction to a DTUK annual report following what has been a busy year of consolidation. In September 2023, the Board carried out a strategic review when we considered if there remained a need for our work and, if so, what form it should take. We concluded that DTUK had received strong affirmation from our members, with 100% of those who replied to a survey confirming that the charity was fulfilling our mission to support and advise dentists in the management of traumatic dental injuries. However, we also recognised that we had not made as much progress as we would have liked in certain areas and we needed to invest more in the network of regional/country representatives as well as our communications and campaigning work with the general public.

To these ends, inter alia, much time has been taken in planning events linked to the World Endodontic Congress which will take place in September 2024, not least an interactive display in Glasgow Central Station staffed by DTUK trustees that includes a survey for the general public on the management of an avulsed tooth. A large model of an alveolar socket and missing tooth are to be created by a TV company, which will then move onto be displayed at the local science centre as part of a long-term exhibition. I am very grateful for the lead that Dr Beth Burns has taken in this important work and I am also pleased to announce that she has agreed to be DTUK's Vice Chair.

DTUK's programme of webinars has become a firm fixture in our calendar and during 2023 seven lectures were held. The most popular, given by Dr Nectaria Polycarpou, had the memorable title of "Pulp Non-fiction" for which 99 dentists and allied professionals signed up. The board would like to thank all the guest lecturers for their time, especially as their expertise was greatly appreciated by participants who gave universally favourable feedback.

Unfortunately, during the year, Rachael Sheldon stepped down from providing administrative support to the board in order to pursue her career as a dental nurse. The trustees are very grateful for her contribution and wish her all the best for the future. In March 2024, we were pleased to welcome Benjamin Crouch to the team, who brings very helpful experience in business administration.

Ten years is a significant milestone in any charity's history and the trustees can look back with pride on all that has been achieved: we have successfully set up a virtual office and have good financial and governance procedures now in place (with the regular review of all policies expertly undertaken by Annette Kelleher); DTUK is financially healthy; the annual series of lectures continues to be well-received; work is underway to revitalise the regional/country representatives network; the website is regularly used by both the general public as well as dentists; and we are about to relaunch the "Selfie your Smile" campaign for the general public. I would like to thank all the trustees and Ben Crouch for their hard work, expertise and support. I would particularly like to thank the External Examiner, Angela Marshall, for her professionalism and continued diligence. Finally, may I thank you, our members, for all your encouragement and support over the last decade.

**Serpil 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 contractors 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. During the year, the membership increased from 270 to 280 dentists and allied professionals.

During 2023/24, we had 22 volunteer Regional/Country representatives drawn from within our membership. The board is grateful for their contributions and also to Dr Tanika Gohil who has agreed to coordinate and support them in their activities. Their first role is to develop and facilitate educational training. Their second role is to provide guidance, support and networking opportunities for local members. DTUK aims to have a hospital-based specialist and a primary care worker as representatives in each area. Wales, Northern Ireland, Yorkshire and The Humber have been identified as areas which currently lack representation and we would be delighted to hear from any members based in those areas who would be willing to fulfil the role.

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. During the 2023 strategic review, the board conducted a skills audit and confirmed that, for the time being, the current trustees possessed all the expertise required to fulfil DTUK's objectives.

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.

Benjamin Crouch works as an independent contractor alongside the Chair to support the board in running the day-to-day activities of the charity.

During 2023/24, the board met on four occasions including the AGM.

## **Risk management**

The board maintains a risk register which is reviewed from time-to-time throughout the year. It currently has the following categories of risk:

- Work with regional/country representatives;
- Social media and wider communications;
- The link with an external provider of training materials;
- Links to, and cross pollination with, other allied healthcare professionals;
- The annual webinar series;
- Finances; and
- Governance.

Within the above categories, the key risks facing the charity are identified and monitored regularly, mitigating actions are agreed with each "risk owner" and a timescale for actions set. Following a recommendation from the Independent Examiner, during the year the board undertook to review the register and revisit the workstreams to align them better with areas of risk. In 2023, the board specifically considered the issue of cyber security, following a query by the Independent Examiner as to whether any breach would be covered by DTUK's public liability insurance. Although further enquiries confirmed that it would not be, and after discussion with our website host, the board considered that any risk was manageable under current arrangements given that no personal information is kept on the website (in line with GDPR requirements). The Independent Examiner also queried DTUK's systems for ensuring that any supporting documents are save correctly and, as a result, the charity's procedures have been tightened.

## **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. We 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: participating in a Sports Scotland conference for oral health educators and health care assistants; sharing the DTUK rugby mouthguard poster created by Anabel Welbury, which received excellent feedback; delivering a series of webinars for oral health educators involved in "Child Smile" (a campaign to improve the oral health of children) so that they are now all trained in the management of avulsion and preventable injuries; speaking at the International Team for Implantology.

### **Webinars/training**

*Bish, Bash Bosh* continued to be the main activity of the year for DTUK. During 2023, seven webinars covered the following topics: tooth autotransplantation – new trends and protocols (delivered twice, by Dr Ernest Taule); transitional care of patients with complex dental trauma (given by Professor Fadi Jarad); the management of traumatised immature incisors (given by Professor Sondos Albadri); decoronation (given by Dr Tanika Gohil); the physiology of the dental pulp complex (given by Dr Nectaria Polycarpou); and a general endodontic update (given by Dr Shashi Mishra).

In total 465 signed up to participate in the webinars, including foundation year dentists sponsored by Health Education England. All the webinars were recorded and made available for members who were unable to attend so that they could be viewed at a later date.

After viewing, and obtaining more than 80% correct answers, the member is awarded a certificate for one hour of CPD for each webinar. DTUK now has circa 50 hours of training available to members on-line. Between April 2023 and March 2024, 255 CPD certificates were issued, bringing the total since April 2019 to 1441.

Feedback on the webinar series included:

*"Great lecture as always. Dental Trauma UK is a great organisation to be a member of. Thank you."*

*"I really do think the online lectures work so well, and all included in the fee with access to the dental trauma guide. It is a great set of resources."* [NB: 130 Members are currently registered to access the Dental Trauma Guide.]

*"Fantastic lecture."*

*"Dental Trauma UK provides an excellent resource for professionals and public. Thanks to all those involved. The membership fee is great value for money!"*

*"I have encouraged my colleagues to join."*

*"Thank you so much for all the lectures this series... I am looking forward to next year's already. Thank you!"*

### **The Richard Welbury Case Report Prize**

The annual Richard Welbury Case Report Prize was another resounding success. There were six entrants and three Board Members blind-marked them all. We were delighted with the quality of the cases submitted. First prize was awarded to Major Robert Smith (from Aldershot) who wrote about the management of dental trauma induced via collision with a rifle sight. Second prize went to Mr Philip Ebarne (from Birmingham) who wrote about the management of multiple traumatic injuries in general dental practice. There were two joint third prizes: to Major Henry Walker (from Catterick) who wrote about restorative management of a ceramic crown fractured during general anaesthetic intubation; and Dr Dariusz Kasperek (from Liverpool) who wrote about reawakening the root development of an unusual case of dual dental trauma and spontaneous re-initiation of root development. 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**

Drs Aliya Hasan and Tanika Gohil assumed responsibility for external communication, supported by Ben Crouch. This has led to an increase in our social media postings, with the aim of issuing two or three a week. Members are welcome to provide relevant material. In 2023/24, DTUK had 950 followers on X (formerly Twitter). During the 2023 London Marathon DTUK member Dr Eleanor O'Grady ran on behalf of the charity, proudly wearing a DTUK logo on her tee shirt! In early 2024, DTUK was approached by three dentists who were considering the establishment of a sports specific dental charity. The Chair was pleased to be able to share our experience and offer support going forward where relevant.

### **Website**

The website provides educational resources for the general public by way of an animation as well as posters available for downloading free of charge. Additionally, there are patient information leaflets and past lectures/webinars for members to watch on demand and obtain verifiable CPD.

### **Membership**

As of March 2023, DTUK had 280 members (an increase from 266 during the previous year). Feedback was invited on our activities. We received a total of 97 responses (34.6% of the total membership): 100% assessed DTUK a friendly and supportive organisation; 100% (of the 59 for whom the question was relevant) considered that, from their experience, DTUK had responded to their queries efficiently and that they were happy with the response; 100% (of the 80 who thought able to answer) considered that the website was user-friendly for patients and 100% (of the 95 for whom the question was relevant) considered it to be user-friendly for members; 100% (of the 84 who thought able to answer) assessed DTUK to be fulfilling its mission statement to inform the public about what to do if a tooth is knocked out of their mouths while 100% (of the 94 who responded) assessed DTUK to be fulfilling its mission to support and advise dentists in the management of traumatic dental injuries; and, finally, 100% (of the 95 who thought able to answer) assessed that, overall, DTUK's activities were improving the way dental trauma is managed in the UK.

### **Financial review**

In early 2024, The Chair and Treasurer completed an internal financial compliance questionnaire as recommended by the Independent Examiner.



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 ended the year with a surplus. The total of charity funds was £62,063; at the current time we have no restricted funds. During the previous year, the board had taken 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 2024 was £62,063 all of which is regarded as free reserves.

### **Plans for the future**

Looking ahead, our major areas of work continue to be to:

1. Invest in our communications and campaigns strategy – particularly “Selfie your Smile”, a campaign through which individuals are encouraged to maintain a photographic record of their teeth which can be used by their dentist in the event of any accident; it had been put on hold during Covid but which will be launched in the Autumn of 2024;
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 26 November 2024 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'.

**Dr 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 2024.

### **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: 18/4/2024

**DENTAL TRAUMA UK**  
**Statement of Financial Activities**  
**for the year ending 31st March 2024**

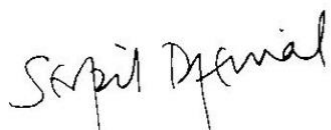
	note	2024 Total Funds £	2023 Total Funds £
Donations and Legacies	3		
Donations		1,380	1,650
Membership Subscriptions		15,497	12,843
Other Trading Activities		0	0
Investment Income		660	0
		<b>Total Income and Endowments</b>	<b>14,493</b>
		17,537	14,493
Expenditure on Raising Funds			
Webinars and Membership	4	9,507	9,969
Bank charges	5	498	356
Depreciation	6	0	0
Governance Costs	7	1,752	3,101
		<b>Expenditure on Charitable Activities</b>	<b>13,426</b>
		11,757	13,426
		<b>Net Income and Net Movement in Funds</b>	<b>1,067</b>
		5,780	1,067
		<b>Funds from Previous Years</b>	<b>55,216</b>
		56,283	55,216
		<b>Funds at 31 March 2024</b>	<b>56,283</b>
		62,063	56,283

**DENTAL TRAUMA UK**  
**Balance Sheet as at 31st March 2024**

			<b>2024</b>		<b>2023</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	1,780		1,940	
Debtors		17,000		9,000	
Cash at bank		24,478		29,173	
Deposit Account		20,660		20,000	
			63,918		60,113
<b>Total Current Assets</b>					
<b>Current Liabilities</b>	9				
Accruals		1,855		3,830	
Creditors		0		0	
				3,830	
<b>Net Current Assets</b>			62,063		56,283
<b>Net Assets</b>			62,063		56,283
 <b>The Funds of the Charity</b>	 10				
Unrestricted income			62,063		56,283
<b>Total Charity Funds</b>			62,063		56,283

The Cash Flow Statement and notes on pages 14 to 15 form part of these accounts.

Approved by the trustees on 26.11.2024 and signed on their behalf by:



Dr Serpil Djemal  
Chair of the Trustees

**DENTAL TRAUMA UK**  
**Cash Flow Statement**  
for the period ending 31st March 2024

	2024	2023
	Total Funds	Total Funds
note	£	£
<b>Cash flow from Operating Activities</b>		
<b>Net Cash provided by Operating Activities</b>	-4,035	-5,609
<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>	-4,035	-5,609
Cash and Cash equivalents at the start of the reporting period	49,173	54,782
	-----	-----
<b>Cash and Cash equivalents at the end of the reporting period</b>	11 <u><u>45,138</u></u>	<u><u>49,173</u></u>

**Reconciliation of Cash Flows from Operating Activities**  
for the period ending 31st March 2024

	2024	2023
	Total Funds	Total Funds
Note	£	£
<b>Net Income for the period per SOFA</b>	5,780	1,067
Adjustment for:		
Depreciation Charges	0	0
(Increase) Decrease in Debtors	-7,840	-9,233
Increase (Decrease) in Creditors	8 -1,975	2,557
	-----	-----
<b>Net Cash provided by Operating Activities</b>	<u><u>-4,035</u></u>	<u><u>-5,609</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 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 2024 £330 expenses were reimbursed to the trustees (2022/23 £ nil).

### **3. Donations and Legacies**

All Unrestricted, £16,877 (2022/23 £14,493)

Donations and legacies were from membership subscriptions, £ 7,497, Health Education England (HEE) subscriptions £8,000 and donations of £1,380 including pro bono work. The Independent Examiner worked pro bono and an estimated amount of £1,000 has been included in line with the accounting policy on Donated Services. See also Notes 4 and 7. (2022/23 £11,843 membership subscriptions, including £9,000 from HEE, £25 donations and £1,625 pro bono services which included office services from King's College NHS Trust until 30 September 2022.)

### **4. Other Trading Activities**

A series of online lectures – Webinars – were provided free of charge to members in financial years 2023/2024 and 2022/23.

Webinar and membership costs of £9,507 were the cost of setting up and certifying the Webinars, competition prizes, paid administrative support and insurance. (2022/23 £9,969 including and the estimated cost of office services provided on a pro bono basis by King's College NHS Trust until September 2022, in line with the Accounting policy for Donated Services and Facilities.)

### **5. Bank Charges**

Bank charges at £498 (2022/23 £356) relate to the fees charged by Worldpay for processing online membership fees. The increase on last year is due to the higher number of paid individual memberships in 2023/24 compared with 2022/23 (see note 3).

### **6. Fixed assets and depreciation**



	Total assets
	£
Opening balance 31.3.2023	0
Add purchases	0
Less, depreciation	0
Balance 31.3.2024	0

## 7. Governance and support costs

Governance and support costs of £1,752 (2022/23 £3,101) include certain website costs, hosting and email names.

Included with governance costs is £1,000 relating to the independent examination of the Accounts provided on a pro bono basis (2022/23 £1,000).

## 8. Analysis of current assets

Prepayments of £1,780 relate mainly to payments in advance for the website domain and hosting costs, a document sharing system and zoom facilities (2022/23 £1,940). Debtors of £17,000 was due from HEE. It was received after the year end (2022/23 £9,000).

## 9. Analysis of current liabilities

	31.3.2024		31.3.2023	
	Number	£	Number	£
Membership subscriptions paid in advance	67	1,723	146	3,760
Unbilled Admin costs		132		70
Total Accruals		1,855		3,830
Deferred Income		0		0
Current Liabilities		1,855		3,830
Movement in Creditors		-1,975		

The membership year is from 1st April to 31st March. For new members joining between 1st December 2023 and 31st March 2024, membership extends to 31st March 2025 and a pro rata sum is allocated for the income in each year.

## 10. Analysis of movement in charitable funds

	Fund 31.3.2023	Income	Expenditure	Fund 31.3.2024
	£	£	£	£
Total funds, all unrestricted	56,283	17,537	11,757	62,063

## 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. Interest of £660 was added in 2023/24 and the deposit extended for another year. Cash and Cash equivalents at the end of the reporting period were £45,138 (2023 £49,173).