

Report and Financial Statements

Period ended: 31st March 2025

Charity No. 1155781 (England and Wales)

Charity No. SC045190 (Scotland)

Report and Financial Statements

Period ended: 31st March 2025

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Legal and Administrative Details

Full Name of the Charity: Dental Trauma UK

Trustees:

APPOINTED

<u>Dr Beth Burns, Vice Chair</u> Consultant in Restorative Dentistry, Glasgow Dental Hospital NHS Trust	Jun 2018
<u>Dr Serpil Djemal, Chair</u> Former Consultant in Restorative Dentistry, King's College Hospital NHS Trust	Feb 2014
<u>Mr Roland Doven MBE</u> Retired Voluntary Sector Management Consultant	Feb 2014
<u>Ms Hilary Gay FCA, Treasurer</u> Chartered Accountant	Dec 2015
<u>Dr Tanika Gohil</u> Consultant in Paediatric Dentistry, King's College Hospital NHS Trust	Nov 2022
<u>Dr Aliya Hasan</u> FTTA Orthodontics, Bart's Health NHS Trust	Feb 2019
<u>Mrs Annette Kelleher, Secretary to the Board</u> Former Dental Surgery Practice Manager, Bromley, Kent	Feb 2014

Founder: Dr Serpil Djemal

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

Website: 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

Day-to-day contacts: Dr Serpil Djemal and Mr Benjamin Crouch
info@dentaltrauma.co.uk

Report of the trustees for the period ended 31 March 2025

The trustees present their 11th report and financial statements of the charity for the period from 1st April 2024 to 31st March 2025.

The Chair's introduction

In November 2024, DTUK celebrated its 10th anniversary with a stake-holder reception in the historic Lumley Library of The Royal College of Surgeons. The trustees were delighted to welcome over 70 members, regional representatives, ambassadors and friends from across the dental profession. They included The President of the British Society for Restorative Dentistry and Treasurer of the British Endodontic Society, which has supported DTUK since its inception. They learned of the successes of the previous decade, most notably the now much respected annual series of webinars which makes a valuable contribution to improving practice in the treatment of dental trauma. The board was also pleased to receive feedback on our services and suggestions on how they might be improved. I was particularly pleased that the event was covered in the December issue of the British Dental Journal, whose article referred to "first class teaching material for the whole of the dental profession" and how the "DTUK website is invaluable as a reference in an emergency..."

As I reported last year, in September 2023, the board carried out a strategic review. This followed strong affirmation from members, with 100% (94) of those who had replied to a survey confirming that DTUK was fulfilling our mission to support and advise dentists in the management of traumatic dental injuries. I am pleased to report that we have continued to fulfil that mandate with even more individual members accessing our webinars during the reporting period - 326 places; this compares to 219 places in 2023 and 309 places in 2022. The board is grateful to all the speakers for their time and expertise.

I also reported that the review had identified areas on which to concentrate going forward. I am very pleased that Dr Tanika Gohil took up the challenge to revitalise the network of regional/country representatives and our Vice Chair, Beth Burns, ran a highly successful event for the public over two days at Glasgow Central Station. As I write, DTUK in collaboration with the British Society of Paediatric Dentistry, is about to launch our new campaign, Selfie Your Smile!

DTUK still relies mainly on voluntary effort. As such, I continue to be immensely grateful for the good will of the trustees, each of whom actively contributes to specific areas of work, very ably supported by Ben Crouch on a part-time paid basis. Despite doing more, and ending the year with a small planned deficit, we continue to remain financially very healthy. At the same time, we have kept our membership fee at the same level as it was in 2014, ie just £30 a year. I am particularly grateful to Hilary Gay (our Treasurer) and Angela Marshall (External Examiner) for their professional financial skill. And, of course, I remain truly grateful to all our members and other supporters. Here is to the next 10 years!

Serpil Djemal

Structure, governance and management

Dental Trauma UK (DTUK) was registered as a charity on 13th February 2014 in England and Wales, number 1155781, and 28th 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 stood at 262 dentists and allied professionals, a slight decrease on the previous year (280 members).

During 2024/25, we had 22 volunteer regional/country representatives drawn from within our membership. The board is grateful for their contributions. 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. Since last year, representatives have kindly come forward to work in Northern Ireland and Wales, as well as with the Armed Forces, although volunteers are still required for Merseyside, the North East and Yorkshire. 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.

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

During 2024/25, the board met on five occasions including the AGM.

Risk management

The board maintains a risk register which is reviewed regularly throughout the year and has the following categories:

- Admin, finances and governance;
- Social media and wider communications;
- Establishing a link between DTUK and a number of organisations and other bodies to widen DTUK's reach.
- Regional representatives; and
- Webinar series – Bish bash bosh.

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. The board is satisfied that no risks materialised during the reporting period to adversely affect the charity.

In November 2024, the website experienced significant bot activity in the form of card testing, which is a precursor to fraud. After discussion with World Pay, which processes DTUK's payments, appropriate action was taken and the issue has not recurred.

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 September in the World Endodontic Congress in Glasgow; in November speaking at the launch of the UK Sports Dentistry Association in Edinburgh (having previously offered advice on setting up the charity and currently providing corporate membership on a complimentary basis for an introductory period); the incorporation of trauma training in Childsmile training packages to improve the oral health of children; and the development of an e-learning module (with National Education Scotland certification) for Childsmile to support oral health educators and schools, as well as to use in NHS 24 call handler training.

Webinars/training

Bish, Bash Bosh continued to be a major activity in the year for DTUK. During 2024, six webinars covered the following topics: Dental Implantology in the Digital Era (given by Dr Ernest Taule); The Assessment and Management of Periodontal Defects (given by Dr Gita Auplish); Resorption - Aetiology and Management (given by Dr Athina Mavridou); Dental Trauma - an Orphan in Dentistry (given by Dr Fahad Alzoubi); Adverse Effect after TDI and the Impact on Orthodontic Treatment (given by Dr Geertje van Goer); and Crown and Bridgework for Missing Teeth (given by Dr Sandip Popat). In total, there were 326 separate registrations (some members may, of course, have participated in more than one webinar).

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 over 50 hours of training available to members on-line. Between April 2024 and March 2025, 237 CPD certificates were issued, bringing the total since April 2019 to 1678.

Feedback on the webinar series included:

"The quality of DTUK's webinars are second to none. Fantastic speakers and perfectly timed."

"Really useful lectures that can be applicable to everyday practice."

"Thank you for running these events. The topics are things you don't have CPD on regularly but are important so thank you for sharing knowledge in trauma."

"Love the webinar series, so helpful for revision."

"Dr Serpil has completely opened a new world to traumatic injuries management in growing children. The knowledge gained can be clinically applied on the day-to-day patients we see."

"Great work, thank you for another great year of lectures, looking forward to next year's programmes/speakers :-)"

The Richard Welbury Case Report Prize

Following last year's first and third prizes being awarded to Major Robert Smith and Major Henry Walker (respectively), DTUK was pleased to welcome an Armed Forces (Regional) Representative. The Ministry of Defence has also agreed to become a Corporate Member from 2025.

The first prize in 2024 went to Dr Anika Shah, a Speciality Registrar in Paediatric Dentistry at Birmingham Dental Hospital and Worcestershire Community Dental Services. She wrote on Managing an Intruded Maxillary Incisor with a Complicated Crown Fracture in a Paediatric Patient. The second prize was awarded to Dr Lisa Clarke, a Speciality Registrar in Paediatric Dentistry at The University Dental Hospital of Manchester. She wrote about A Shared Care Approach to Managing Complex Dental Trauma. The third prize went to Dr Shamiaa Alsayrafy, an Endodontic post-graduate student in Kuwait. She submitted a case report on The Comprehensive Management of Dental Trauma and Oral Health in a Young Bullying Victim. All of the case reports are available to view on the DTUK website.

During the year, DTUK also supported an undergraduate poster competition in the North West of England promoted by the local Regional Representative, Natalie Gallican. Entries were received from the Universities of Central Lancashire and Liverpool. The winner was Emily Moore of UCLAN, who described the emergency management of an avulsed tooth, signposting where to go seek help for other dental emergencies. The poster is aimed at members of the public and can be downloaded from the DTUK website.

Ongoing activities/communications

In September 2023, 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 2024/25, DTUK had 1045 followers on X (formerly Twitter) and 295 followers on Instagram (which we have only recently started to use).

As noted above, also in September DTUK attended the World Endodontic Congress. This included holding a public information event for two days at Glasgow Central Station, to inform the public on what they should do if a tooth is knocked out. Travelers were given a two-part survey: part A requested feedback on what they thought they should do and how they could protect their teeth with mouthguards, as well as demographic information on the respondent; they were then talked through recommended actions before being asked to fill in part B, which sought to evaluate any learning. A total of 365 forms were completed and Dr Beth Burns is now seeking to publish the findings. The station stall was accompanied by an eye-catching large-scale model of an avulsed tooth, which has since been donated to the local science centre. The event was supported by a number of rugby players from Glasgow Warriors to help generate even more publicity.

DTUK is regularly approached by colleagues for information. In November 2024, assistance was sought by a consultant and a dental core trainee in the Torbay and Devon NHS Trusts who were planning the creation of an adult dental trauma service. The Chair also had contact with a clinical fellow in Birmingham who was trying to establish a dental emergency pathway and wanted to use DTUK's resources. In March 2025, the Blackpool branch of FCMS (a private company that provides emergency dental services on behalf of the NHS) requested a copy of the DTUK animation on avulsed teeth to put on its website, which we were pleased to provide. We also provided a speaker at a networking meeting of the Trauma Team and local commissioners in Liverpool.

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. During the reporting year, two videos aimed at the public to demonstrate how to save a knocked-out tooth were viewed 6576 times. The top six (out of 54) webinars were accessed by members on 234 occasions, the lectures on Luxations and Fractures proving the most popular.

Membership

As of March 2024, DTUK had 262 members (a slight decrease on the previous year). In addition, Blackpool Teaching Hospitals Trust and The UK Sports Dentistry Association are Corporate Members. The board is pleased to have created this new category of membership, which is soon to welcome the Ministry of Defence and British Society for Paediatric Dentistry.

As in previous years, Members who attend a webinar are asked for feedback on our activities. We received a total of 113 responses:

100% assessed DTUK a friendly and supportive organisation;
100% (of the 75 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 97 who thought able to answer) considered that the website was user-friendly for patients;
100% (of the 110 for whom the question was relevant) considered it to be user-friendly for members;
100% (of the 99 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;
100% (of the 109 who responded to this question) assessed DTUK to be fulfilling its mission to support and advise dentists in the management of traumatic dental injuries;
100% (of the 108 who thought able to answer) assessed that, overall, DTUK's activities were improving the way dental trauma is managed in the UK.

Regional/Country Representatives

During the year, DTUK convened two meetings of regional/country representatives. Key actions included encouraging the promotion of DTUK by the representatives and for DTUK to facilitate training at a local level. By way of example, Dr Daniel Vaz de Souza, a Regional Representative based in Norwich, provides an overview of his experience and activities: "As Co-Joint Chair of the East of England Restorative Managed Clinical Network, one of my key responsibilities is overseeing the governance of the East of England Dental Trauma Network. In addition to this role, I regularly serve as a triager for the Network, offering advice and support on a weekly basis. I often refer both patients and colleagues to the DTUK website as a reliable source of guidance and information. In collaboration with Dr Simon Stone, and on behalf of the British Endodontic Society, I recently delivered a lecture titled 'Dental Trauma - Legacy of Trauma in Adults' at the BDIA Dentistry Show. Throughout the presentation, we highlighted DTUK as an essential resource for clinicians managing dental trauma."

Financial review

The charity's financial health is reliant upon income from membership subscriptions and lecture fees. Although it ended the year with a budgeted deficit, this was in line with the Reserves Policy and the charity maintains a healthy cash position. The total charity funds

were £51,625 unrestricted funds and £9,060 restricted funds. The board previously took the decision to invest some of the balance in a higher interest giving account and 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 (unrestricted and restricted funds) as at 31 March 2025 was £60,685 all of which is regarded as free reserves.

Plans for the future

Looking ahead, our major areas of work will 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. The board was pleased to receive the financial support of Health Education England for this campaign (as well as to deliver a full-day’s training with 39 members of the dental team in London);
2. Establish links with external bodies to help disseminate the work of DTUK;
3. Continue with the annual webinar series;
4. Encourage and support the activities of the regional/country representatives; and
5. Examine the organisation’s structure to widen participation from senior academic and NHS staff in dentistry.

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 18 November 2025 and were Signed on their behalf by:



Dr Serpil Djemal

Chair of the Trustees

Independent examiners 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 2025.

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.

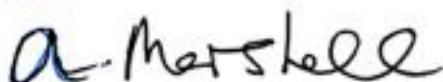
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures 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: 30/10/25

DENTAL TRAUMA UK

**Statement of Financial Activities
for the period ending 31st March 2025**

		2024/25			2023/4		
	note	Un-re stricted £	Re stricted £	Total Funds £	Un-re stricted £	Re stricted £	Total Funds £
Donations and Legacies	3						
Donations		1,566	9,500	11,066	1,380	0	1,380
Membership Subscriptions		7,987	0	7,987	15,497	0	15,497
Other Trading Activities		0	0	0	0	0	0
Investment Income		1,081	0	1,081	660	0	660
Total Income and Endowments		10,634	9,500	20,134	17,537	0	17,537
Expenditure on Raising Funds							
Webinars, Membership and Projects	4	15,208	440	15,648	6,996	0	6,996
Bank charges	5	727	0	727	498	0	498
Depreciation	6	0	0	0	0	0	0
Governance and Support Costs	7	5,136	0	5,136	4,263	0	4,263
Expenditure on Charitable Activities		21,071	440	21,511	11,757	0	11,757
Net Income and Net Movement in Funds		-10,437	9,060	-1,377	5,780	0	5,780
Funds from Previous Years		62,063	0	62,063	56,283	0	56,283
Funds at 31 March 2025		51,625	9,060	60,685	62,063	0	62,063

DENTAL TRAUMA UK
Balance Sheet as at 31st March 2025

	note	£	2025 £	£	2024 £
Fixed Assets	6		0		0
Current Assets:					
Prepayments	8	1,935		1,780	
Debtors		0		17,000	
Cash at bank		31,590		24,478	
Deposit Account		31,741		20,660	
Total Current Assets			65,267	63,918	
Current Liabilities	9				
Accruals		4,581		1,855	
Creditors		0		0	
		4,581		1,855	
Net Current Assets			60,685		62,063
Net Assets			<u>60,685</u>		<u>62,063</u>
The Funds of the Charity	10				
Unrestricted income			51,625		62,063
Restricted income			9,060		0
Total Charity Funds			<u>60,685</u>		<u>62,063</u>

Approved by the trustees on 25.11.2025 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 2025

	note	2025 Total Funds £	2024 Total Funds £
Cash flow from Operating Activities			
Net Cash provided by Operating Activities		18,193	-4,035
Net Cash used in investing activities			
Purchase of property plant and equipment		0	0
		-	-
Change in Cash and Cash equivalents in the reporting period		18,193	-4,035
Cash and Cash equivalents at the start of the reporting period		45,138	49,173
		-	-
Cash and Cash equivalents at the end of the reporting period	11	<u>63,331</u>	<u>45,138</u>

Reconciliation of Cash Flows from Operating Activities
for the period ending 31st March 2025

	note	2025 Total Funds £	2024 Total Funds £
Net Income for the period per SOFA		-1,378	5,780
Adjustment for:			
Depreciation Charges		0	0
(Increase) Decrease in Debtors		16,845	-7,840
Increase (Decrease) in Creditors	9	2,726	-1,975
		-	-
Net Cash provided by Operating Activities		<u>18,193</u>	<u>-4,035</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, 2024/25, 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 both unrestricted and restricted funds.

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

Restricted funds are those funds that are held for a specific purpose.

(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 accrual's 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 31st March 2025 £650 expenses were reimbursed to the trustees (2023/24 £ 330).

3. Donations and Legacies

Restricted, £9,500, Unrestricted, £9,553 (2023/24 Restricted £0, Unrestricted £16,877)

Donations of £11,066 include membership subscriptions, £9,500 from Health Education England (HEE) for the Selfie Your Smile Campaign and £1,500 for the pro bono work by the Independent Examiner. In line with the accounting policy on Donated Services, a similar amount is included in Governance costs, see also Notes 4 and 7, (2023/24 £1,380, including £1,000 for pro bono services).

4. Expenditure on Raising Funds

Unrestricted Webinar, membership and project costs of £15,208 (2023/24 £6,996) were the cost of setting up and certifying the Webinars (a series of online lectures provided free of charge to members), competition prizes, website and insurance. The increase this year relates mainly to the cost of the 10 Year Anniversary Stakeholder celebration £5,580 and a Pick It, Lick It and Stick It event in Glasgow Station £2,075.

Last year's costs have been restated to exclude £2,511 of administrative and IT costs which are now included with Governance and Support costs, see also note 7.

The project to launch Selfie Your Smile (SYS) had costs of £440 in 2024/5 which were charged to the restricted fund.

5. Bank Charges

Bank charges of £727 relates substantially to the fees charged by Worldpay for processing individuals' online membership fees (2023/24 £498) and bank charges. The increase on last year is mainly due to the higher number of paid individual memberships in 2024/25 compared with 2023/24 (see note 9).

6. Fixed assets and depreciation

DTUK held no fixed assets in 2024/5 or 2023/4.

7. Governance and support costs

Governance and support costs of £5,136 (2023/24 £4,263) includes the cost of administrative support £2,242, (2023/24 £1,200), IT support systems, £1,500 relating to the independent examination of the Accounts provided on a pro bono basis (2023/24 £1,000) and board expenses (£nil for 2024/25).

Last year's costs have been restated to include £2,511 of administrative and IT costs which were included with Webinar, membership and project costs, see also note 4.

8. Analysis of current assets

Prepayments of £1,935 relate mainly to payments in advance for the website domain and hosting costs, a document sharing system and zoom facilities (2023/24 £1,780). Debtors £0 (2023/24 £17,000 due from HEE).

9. Analysis of current liabilities

	31.3.2025		31.3.2024	
	Number	£	Number	£
Membership subscriptions paid in advance	150	4,371	67	1,723
Unbilled Admin costs		210		132
Total Accruals		4,581		1,855
Deferred Income		0		0
Current Liabilities		4,581		1,855
Movement in Creditors		2,726		-1,975

The membership year is from 1st April to 31st March. For new members joining between 1st December 2024 and 31st March 2025, membership extends to 31st March 2026 and a pro rata sum is allocated for the income in each year.

10. Analysis of movement in charitable funds

	Fund 31.3.2024	Income	Expenditure	Fund 31.3.2025
	£	£	£	£
Restricted Fund	0	9,500	440	9,060
Unrestricted Fund	62,063	10,634	21,071	51,625
Total	62,063	20,134	21,512	60,685

11. Analysis of cash and cash equivalents

An interest-bearing deposit account was opened in 2022 with £20,000 funds and a further £10,000 was deposited in October 2024, which the board determined would not be required within 12 months. Interest of £1,081 was earned (2023/24 £660) and the deposit extended for another year. Cash and Cash equivalents at the end of the reporting period were £63,331 (2023/24 £45,138).