

THE COLLEGE OF GENERAL DENTISTRY

Registered Charity Number: 1002769

Company number: 2586636

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

THE COLLEGE OF GENERAL DENTISTRY

CHARITY INFORMATION

Chair	Prof Nairn Wilson CBE ((2017-Nov 2020) Janet Clarke MBE (From Nov 2020)
Trustees & Directors (with year of appointment)	Janet Clarke MBE (2019) Kate Gregory (2019) Michael Horton (2017) Elizabeth Kay MBE (2019) Kevin Lewis (2017) Ian Mills (2018) Lesley Pan (2019) Neil Sawbridge (2017) Nairn Wilson (2017)
Charity registration number	1002769
Company limited by guarantee number	2586636
Principle address	Kemp House, 152-160 City Road, London EC1V 2NX
Independent Examiner	Spofforth Partners Limited Chartered Accountants

THE COLLEGE OF GENERAL DENTISTRY

CHAIRMAN'S REVIEW

I was honoured to have been invited to take the Chair of the College in November 2020, at such an historic moment. I was also delighted that my predecessor, Nairn Wilson generously accepted the (very active) position of Honorary Founding President, in which capacity he continues to raise financial support for the College, through the Founders Campaign; and to lead the development of our College Ambassadors, who are working to promote the College across dentistry, healthcare, and in wider society. We are indebted to Nairn, to the Founders and to our Ambassadors for their hard work and enthusiastic support.

These changes laid the foundations for the activation of the new College, which consumed most of our energies during 2020/21. We have worked towards the informal launch date of 1 July 2021, with the transfer of the Faculty of General Dental Practice (UK), with the new Dean of FGDP(UK) becoming the first elected President of the College and taking office on that date. We are proud to have had the opportunity to work towards taking our membership with us into a fully fledged and independent College.

2020/21 has been a special year for the College, inadvertently made more memorable by the remarkable and distressing circumstances in which we found ourselves in 2020. Locked down in our homes, dental practices were either closed or turned to the rapid and complex delivery of urgent treatment. The whole practice team was either impossibly stretched, or left frustrated in their concern for their patients. We are extremely proud to have worked hand in hand with the FGDP to prepare timely guidance on responding to Covid-19 in dental practices, which was published in June 2020 and updated in October. The publication demonstrated the significance of an independent, authoritative organisation providing such guidance, with a focus on the public and patient interest. We were the first to recognise the need for a clearly mapped, risk-assessed underpinning for practices, and the first to shift the focus toward aerosol generated exposures (AGEs) alongside the conventional perspective of aerosol generating procedures (AGPs). This risk-assessed approach has given continued relevance to the guidance as the pandemic has evolved and our understanding improved.

The relationship with the Royal College of Surgeons has continued to grow in importance for us, and we are grateful for their full support and cooperation, embracing the substantial challenge of preparing the Faculty for transfer.

Finally, I would like to thank the staff of FGDP(UK), especially Simon Thornton-Wood, for their continued commitment and hard work as we planned and prepared for the very special year ahead in 2021. I would also like to thank my fellow trustees for their wisdom and unfailing good humour in the face of the myriad challenges that we have overcome.

Janet Clarke MBE
Chair of Trustees

THE COLLEGE OF GENERAL DENTISTRY

TRUSTEES' REPORT

FOR THE YEAR ENDED 29 FEBRUARY 2021

The Trustees present their Report and Accounts for the year ended 28 February 2021.

The financial statements have been prepared in accordance with the accounting policies set out in this report and comply with the governing document, statutory requirements and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (SORP).

Structure, governance and management

The College worked with the Royal College of Surgeons of England (RCS) through 2020/2021 to prepare for the planned transfer of the Faculty of General Dental Practice, its members, staff and assets, as a core component of the activated College. As the year progressed, the two parties committed to a target transfer date in 2021, as confidence grew that the challenges of the transfer could be addressed appropriately in that period.

With the appointment of new Trustees in 2019, the Trustee Board has worked to consolidate its thinking on the purpose, mission and values of the organisation, in preparation for activation and reflecting the input of its expanded number and diversity of skills.

The College continued to be supported by Simon Thornton-Wood, Director of FGDP, with the permission of the RCS for a proportion of his time to be released for that purpose.

Risk management

The Trustees have assessed the major risks to which the charity is exposed on a regular basis, and are satisfied that systems are in place to mitigate the exposure to major risks. It is anticipated that the risk profile of the organisation will change rapidly, once it has started to trade and to enter into contracts with other parties, including members.

Objectives

The College is constituted by incorporation of 31 December 1990 to encourage, foster and maintain the highest possible standards in general dental practice and for that purpose to take or join with others in taking any steps consistent with the charitable motive of that object which may assist towards the same.

These objectives were met through the activities set out in this report

THE COLLEGE OF GENERAL DENTISTRY

Statement of public benefit

We have reviewed the Trust's objectives in accordance with the Charities Commission guidance on public benefit, when reviewing the charity's aims and in planning future activities. The trust is a public benefit entity as defined by FRS 102.

Financial review

The Statement of Financial Activities is shown on the following page. The Trustees confirm that the charity's assets are available and adequate to fulfil its financial obligations.

Achievements and performance

Steady progress has been made during the year to raise the initial capital required to establish the College.

Reserves policy

Trustees have not set a Reserves Policy at this time, mindful of the need to adjust their approach as the organisation starts to commit to contractual obligations.

Statement of Trustees responsibility

The trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and UK Generally Accepted Accounting Principles. The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on Friday 8th October 2021 and signed on their behalf by:

Janet Clarke

Chair of Trustees 8 October 2021

THE COLLEGE OF GENERAL DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 28 February 2021

	2021 Restricted	2021 Unrestricted	2021 Total	2020 £
Income				
Donations	-	69,572	69,572	74,390
Sponsorship	-	104,000	104,000	-
Membership	-	12,010	12,010	302
Research	1,380	-	1,380	90
Interest received	-	83	83	120
Total income	1,380	185,665	187,045	74,902
Expenditure				
Bank charges	-	538		-
Insurances	-	75		739
Legal and professional	-	180		5,188
Publications	-	-		1,076
Travel and subsistence	-	91		1,719
Software & IT costs	-	19,521		382
Marketing & prospectus	-	8,950		2,625
Governance network development & recruitment	-	-		15,022
Qualification development	-	-		1,501
Administrative costs	-	-		1,066
Printing & stationery	-	-		11
Total expenditure	-	74,691	74,691	29,391
Net movement in funds	1,380	110,974	112,354	45,511
Reserves brought forward	-	83,862	83,862	38,351
Reserves carried forward	1,380	194,836	196,216	83,862

THE COLLEGE OF GENERAL DENTISTRY
Company Number 02586636
Registered Charity Number 1002769

BALANCE SHEET
as at 28 February 2021

	<u>2021</u>	<u>2020</u>
Current Assets		
Cash in bank and in hand	211,855	83,862
Debtors receivable	5,000	-
Prepayments	709	-
	<hr/> 217,564	<hr/> 83,862
Current Liabilities		
Creditors payable	12,578	-
Accruals	430	-
VAT payable	8,340	-
	<hr/> 21,348	<hr/> 83,862
 NET CURRENT ASSETS	 196,216	 83,862
 TOTAL NET ASSETS	 <u>196,216</u>	 <u>83,862</u>
 Unrestricted charitable funds		
Reserves brought forward	83,862	38,351
Surplus for the year	110,974	45,511
	<hr/> 194,836	<hr/> 83,862
 Restricted charitable funds		
Reserves brought forward	-	-
Surplus for the year	1,380	-
	<hr/> 1,380	<hr/> -
 Total charitable funds	 <u>196,216</u>	 <u>83,862</u>

Approved by the Trustees and signed on its behalf by Janet Clarke on 8 October 2021

THE COLLEGE OF GENERAL DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes 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 (FRS102) and the Financial Reporting Standard applicable in the UK. The financial statements are prepared in sterling, which is the functional currency of the trust.

Incoming resources

Income to the charity is currently recognised only when the receipt is confirmed at the bank.

Resources expended

Expenses and grants payable are recognised in the accounts when they are incurred by the charity.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Reserves

The Restricted Fund is comprised of monies for specific research work.

THE COLLEGE OF GENERAL DENTISTRY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COLLEGE OF GENERAL DENTISTRY

I report on the financial statements of the charity for the year ended 28 February 2021, which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to

- examine the financial statements (under section 145 of the 2011 Act),
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) the 2011 Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alexander Spofforth BA FCA
For and on behalf of
Spofforth Partners Limited, Chartered Accountants
Byne Cottage, Manley's Hill
Storrington, West Sussex, RH20 4BN

Date: 1 November 2021