

The College of General Dentistry

Charity No. 1002769

Company No. 02586636

Trustees' Report and Unaudited Accounts

28 February 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2023.

Chair of Trustee's Report for period March 2022 to February 2023

I write this in the capacity of departing Chair, handing over to Dr Mick Horton, who brings not only his experience as a past Dean of FGDP and one of our longest serving Trustees, but also a breadth of skills developed in a rich career as a GDP and contributor to dental and wider healthcare boards and committees. For myself, I am not stepping away yet as a Trustee, and look forward to continuing to work with colleagues as we build the College for the future.

The College's strapline sets out very clearly the twin aspects of our mission: "Setting Standards, Supporting Careers". It has been vital that we showed early and substantial progress on both fronts, from the start – a statement of our intent. I believe that we have shown that commitment particularly boldly at a time of considerable concern for the future of the dental workforce in the UK.

Our Fellows Receptions give us the opportunity bring together our leadership community and to reflect on the progress that we are making. The Summer Reception in 2022 was particularly significant as it marked the publication of our Career Pathways and Professional Framework, bringing to life those ambitions in 'supporting careers'. Early in 2023, we opened to the first few applications for Certified Membership: marking out dental professionals who are committed to the continuing development of their careers and service to patients, and going beyond academic qualifications in doing so.

It is particularly pleasing that Fellowship of the College is already making an impression as a mark of accomplishment. In January 2023 we welcomed Fellows and Associate Fellows to Manchester, for our first Reception outside London, at the inspiring Whitworth Gallery, which was well attended and brought together as remarkable a group of people as we have seen in the capital. We have been receiving a steady stream of applications for Fellowship "by experience", providing new opportunity for practitioners whose example of leadership is more than worthy of that recognition. It is good to see that Fellows are being recognised who perhaps don't fit an established image of the "College Fellow".

The Standards & Guidance of which we are now the custodian are still strongly identified with our predecessor, FGDP(UK). We will be working to ensure practitioners appreciate their significance, and our continuing commitment to ensure their authority into the future. We have marked our commitment to grow and extend our work in this area with the publication of new national guidelines on implant dentistry mentoring in 2022. We have many other fields of practice in which we foresee very great value in the College bringing together the best available information to raise standards, and quite a pipeline is developing. We have been pleased, as a new organisation, to find ourselves quickly establishing as a key authority informing the development of dental policy. The College's President, Dr Abh Pal, was invited to No.10 Downing Street for a roundtable meeting in March 2022, in an illustration of the unique perspective we can bring on the future of oral healthcare provision.

2022 saw the foundation of the College's 1992 Circle, celebrating the foundation 30 years ago of the Faculty of General Dental Practice (UK), which from its first days was concerned to work toward the achievement of an independent College. The 1992 Circle comprises retired Fellows of the College, who are offered the opportunity of periodic meetings for the sharing of experience and on which to build their continuing support for the mission of the College. So many practitioners feel that retirement does not dim their enthusiasm for their chosen vocation, and we hope that the 1992 Circle can both support and give recognition for their passion in dentistry. Prof Nairn Wilson has, as in so many other ways for the College, personally led the development of this group, and welcomes new members with enthusiasm.

We have been delighted to partner with CloserStill Media in 2022, reaching a wider audience across the profession in our role as Education partner for the British Dental Conference & Dentistry Show, Birmingham, and the London Dentistry Show. We continue the partnership in 2023 and look forward to catching up with members at our stands.

Formative development of the College was led by Dr Ian Mills, Dean of FGDP(UK) 2019-2021, who made a notable contribution in the promotion of equality, diversity and inclusion, which has built particular momentum for us now, and underpins our "whole team" philosophy today. The transfer of the Diversity in Dentistry Action Group (DDAG) to CGDent is just one marker of that progress, and we were delighted to recognise Ian's achievements with the first College Medal.

The Primary Dental Journal continues to develop in its authority, evidenced in its reach through our academic publishers, Sage, and in the number of quality unsolicited articles received: in 2022, we were pleased to produce two "general dentistry" issues to reflect that quality and diversity, one of which also marked our first year anniversary. Our two thematic issues for the year, Oral Surgery and Digital Dentistry, brought a welcome focus on two fields of strong interest for members and the wider dental community. My thanks to Igor Blum and the team for their continuing commitment in developing a journal of which we are immensely proud.

I have been privileged to have had the support and good counsel of fellow Trustees during my time as Chair. In the past year, we have said goodbye to Kevin Lewis and Kate Gregory. Kevin has brought so much wisdom and experience to the role, since the first convening of the Trustee Board in 2017. We have no desire to lose Kevin entirely, and I am delighted he has accepted the position of Ambassador for the College. Kate's thoughtful guidance on legal matters has been particularly invaluable in securing the best start for the College in the transfer from the RCS. We welcomed Onkar Dhanoya (past Vice Dean of FGDP(UK)) and Fred Thomson as Dental and Independent Trustees respectively, and we look forward to working with them in the next exciting phase of the College's development.

Janet Clarket MBE FCGDent

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02586636

Charity No. 1002769

Principal Office

124 City Road
London
EC1V 2NX

Registered Office

124 City Road
London
EC1V 2NX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

J. Clarke MBE	
O.S. Dhanoya	(Appointed 16 December 2022)
K. Gregory	(Resigned 14 October 2022)
M. Horton	
E. Kay MBE	
K. Lewis	(Resigned 14 October 2022)
L. Pan	
N. Sawbridge	
F. Thomson	(Appointed 16 December 2022)

Company Secretary

S. Thornton-Wood

Key Management Personnel

Chair	M Horton
Chief Executive Officer	S Thornton-Wood
Director of Operations	A Barbour
Director of policy and Public Affairs	J Woodward

Accountants

Graham Boulton Chartered Accountants
71 Trenoweth Road
Falmouth
TR11 5GH

Bankers

Metro Bank PLC
1 Southampton Row
London
WC1B 5HA

Solicitors
Penningtons Manches Cooper LLP
125 Wood Street
London
EC2V 7AW

OBJECTIVES AND ACTIVITIES

The College's objectives are to promote and encourage the study and practice of the art and science of dental surgery including in particular (but without limitation) general dental practice ancillary to such general dental surgery.

The College is an inclusive, authoritative body, working for patients and embracing the whole dental team. We set standards, provide career pathways and lead thought for the future of dentistry

The College's objectives were met through the activities set out in this report.

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.

ACHIEVEMENTS AND PERFORMANCE

Trustees are proud of the enormous achievement in establishing the successful operation of the College over the last year. The most significant keystone for the College's future will undoubtedly prove to be the Career Pathways, developed to support and underpin the Professional Framework, which was published in June 2022.

In April 2022, we launched our new Fellowship by experience, bringing new opportunity for highly accomplished dental practitioners, across our community, to be recognised.

We opened our Certified Membership scheme in early 2023 to a first group of candidates: a modern approach in supporting dental professionals to find their way and build a career in a fast-moving and confusing world.

CGDent is now the authoritative body for standards in dentistry, building on the highly respected work of FGDP and reflecting our commitment to setting standards, supporting careers. We continue to revise and update our standards to serve the profession, but also to extend into other areas where we see a need to support the profession. In 2022, we published our Implant Dentistry Mentoring Guidelines, and plan to do more in the arena of implant dentistry in 2023.

FINANCIAL REVIEW

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

RESERVES POLICY

Trustees set a Reserves Policy and this is monitored by a Finance Committee and Trustee Board.

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. They are particularly aware of the risk of membership levels not increasing quickly enough and have put in place initiatives to help boost member recruitment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The CGDent staff team has retained its experienced team members, and successfully recruited to two new roles to support the growing business.

The College Council continues to meet both online and face to face. Annual elections were held in June 2022 for two regional seats on the Council, when two new members were elected.

The Trustee Board also continues to meet to oversee the proper running of the organisation and to monitor performance in the fulfilment of their legal and regulatory duties. Dr Mick Horton has taken over as Chair of Trustee Board. Two other trustees have completed their term of office, and successful recruitment for replacements has been carried out.

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 proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Horton
Trustee
23 November 2023

Independent Examiner's Report to the trustees of The College of General Dentistry

I report to the charity trustees on my examination of the financial statements of The College of General Dentistry for the year ended 28 February 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Graham Boulton FCA
Graham Boulton Chartered Accountants
71 Trenoweth Road
Falmouth
TR11 5GH
23 November 2023

The College of General Dentistry
Statement of Financial Activities
for the year ended 28 February 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	4	46,468	46,468	816,477
Charitable activities	5	504,652	504,652	290,695
Investments	6	1,004	1,004	67
Other	7	16,037	16,037	-
Total		568,161	568,161	1,107,239
Expenditure on:				
Raising funds	8	600	600	76,562
Charitable activities	9	212,394	212,394	250,956
Other	10	565,423	565,423	407,164
Total		778,417	778,417	734,682
Net gains on investments		-	-	-
Net (expenditure)/income	11	(210,256)	(210,256)	372,557
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(210,256)	(210,256)	372,557
Other gains and losses				
Net movement in funds		(210,256)	(210,256)	372,557
Reconciliation of funds:				
Total funds brought forward		568,773	568,773	196,216
Total funds carried forward		358,517	358,517	568,773

The College of General Dentistry
Summary Income and Expenditure Account
for the year ended 28 February 2023

	2023 £	2022 £
Income	567,157	1,107,172
Interest and investment income	1,004	67
Gross income for the year	<u>568,161</u>	<u>1,107,239</u>
Expenditure	776,869	733,141
Depreciation and charges for impairment of fixed assets	1,548	1,541
Total expenditure for the year	<u>778,417</u>	<u>734,682</u>
Net (expenditure)/income before tax for the year	(210,256)	372,557
Net (expenditure)/income for the year	<u><u>(210,256)</u></u>	<u><u>372,557</u></u>

The College of General Dentistry

Balance Sheet

at 28 February 2023

Company No. 02586636	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	5,067	4,622
		<u>5,067</u>	<u>4,622</u>
Current assets			
Debtors	15	15,923	16,026
Cash at bank and in hand		427,568	561,662
		<u>443,491</u>	<u>577,688</u>
Creditors: Amount falling due within one year	16	(90,041)	(13,537)
Net current assets		353,450	564,151
Total assets less current liabilities		358,517	568,773
Net assets excluding pension asset or liability		358,517	568,773
Total net assets		<u>358,517</u>	<u>568,773</u>
The funds of the charity			
Restricted funds			
Unrestricted funds			
General funds		358,517	568,773
Total funds		<u>358,517</u>	<u>568,773</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 28 February 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23 November 2023

And signed on its behalf by:

M. Horton

Trustee

23 November 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	816,477	816,477
Charitable activities	290,695	290,695
Investments	67	67
Total	<u>1,107,239</u>	<u>1,107,239</u>
Expenditure on:		
Raising funds	76,562	76,562
Charitable activities	250,956	250,956
Other	407,164	407,164
Total	<u>734,682</u>	<u>734,682</u>
Net income	<u>372,557</u>	<u>372,557</u>
Net income before other gains/(losses)	372,557	372,557
Other gains and losses:		
Net movement in funds	<u>372,557</u>	<u>372,557</u>
Reconciliation of funds:		
Total funds brought forward	196,216	196,216
Total funds carried forward	<u><u>568,773</u></u>	<u><u>568,773</u></u>

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
Donations	32,038	41,652
Sponsorship income	10,000	18,000
Grants	4,430	756,825
<u>46,468</u>	<u>46,468</u>	<u>816,477</u>

5 Income from charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
Courses	71,165	114,583
Memberships	433,487	176,112
<u>504,652</u>	<u>504,652</u>	<u>290,695</u>

6 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
Investment income	1,004	67
<u>1,004</u>	<u>1,004</u>	<u>67</u>

7 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
Other	16,037	-
<u>16,037</u>	<u>16,037</u>	<u>-</u>

8 Expenditure on raising funds

Unrestricted	Total 2023	Total 2022
£	£	£
<i>Costs of generating voluntary income</i>		
Donations	600	-
Grants	-	76,562
<u>600</u>	<u>600</u>	<u>76,562</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Courses	75,930	75,930	79,837
Memberships	134,664	134,664	169,319
Governance costs	1,800	1,800	1,800
	<u>212,394</u>	<u>212,394</u>	<u>250,956</u>

10 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	338,536	338,536	318,398
Motor and travel costs	13,096	13,096	5,467
Premises costs	3,703	3,703	1,065
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,548	1,548	1,541
General administrative costs	164,464	164,464	74,905
Legal and professional costs	44,076	44,076	5,788
	<u>565,423</u>	<u>565,423</u>	<u>407,164</u>

11 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,548	1,541
Independent Examiner's fee	1,800	1,800

12 Trustee remuneration and expenses

	2023 Number	2022 Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses	£143.79 paid to one trustee to attend the 2022 AGM.	

13 Staff costs

	2023	2022
Salaries and wages	285,912	272,341
Social security costs	27,889	21,504
Pension costs	22,873	16,410
	<u>336,674</u>	<u>310,255</u>

One employee received remuneration in the band £80,000 to £90,000.

The average monthly number of full time equivalent employees during the year was as follows:

2023	2022
Number	Number
6	4
<u>6</u>	<u>4</u>

A workplace pension scheme is in place with Aviva.

14 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 March 2022	6,163	6,163
Additions	1,993	1,993
At 28 February 2023	<u>8,156</u>	<u>8,156</u>
Depreciation and impairment		
At 1 March 2022	1,541	1,541
Depreciation charge for the year	1,548	1,548
At 28 February 2023	<u>3,089</u>	<u>3,089</u>
Net book values		
At 28 February 2023	<u>5,067</u>	<u>5,067</u>
At 28 February 2022	<u>4,622</u>	<u>4,622</u>

15 Debtors

	2023	2022
	£	£
Trade debtors	8,726	9,600
VAT recoverable	-	2,060
Prepayments and accrued income	7,197	4,366
	<u>15,923</u>	<u>16,026</u>

16 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	24,062	7,547
Other taxes and social security	2,367	-
Other creditors	2,973	2,495
Accruals	60,639	3,495
	<u>90,041</u>	<u>13,537</u>

17 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	5,067	5,067
Net current assets	353,450	353,450
	<u>358,517</u>	<u>358,517</u>

18 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The College of General Dentistry
Detailed Statement of Financial Activities
for the year ended 28 February 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	32,038	32,038	41,652
Sponsorship income	10,000	10,000	18,000
Grants	4,430	4,430	756,825
	<u>46,468</u>	<u>46,468</u>	<u>816,477</u>
Charitable activities			
Courses	71,165	71,165	114,583
Memberships	433,487	433,487	176,112
	<u>504,652</u>	<u>504,652</u>	<u>290,695</u>
Investments			
Investment income	1,004	1,004	67
	<u>1,004</u>	<u>1,004</u>	<u>67</u>
Other			
Other	16,037	16,037	-
	<u>16,037</u>	<u>16,037</u>	<u>-</u>
Total income and endowments	568,161	568,161	1,107,239
Expenditure on:			
Costs of generating donations and legacies			
Donations	600	600	-
Grants	-	-	76,562
	<u>600</u>	<u>600</u>	<u>76,562</u>
Total of expenditure on raising funds	600	600	76,562
Charitable activities			
Courses	75,930	75,930	79,837
Memberships	134,664	134,664	169,319
	<u>210,594</u>	<u>210,594</u>	<u>249,156</u>
Governance costs			
Governance costs	1,800	1,800	1,800
	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total of expenditure on charitable activities	212,394	212,394	250,956
Employee costs			
Salaries/wages	285,912	285,912	272,341
Employer's NIC	27,889	27,889	21,504
Pension costs	22,873	22,873	16,410

The College of General Dentistry
Detailed Statement of Financial Activities

Staff recruitment	-	-	8,143
Temporary staff	1,862	1,862	-
	<u>338,536</u>	<u>338,536</u>	<u>318,398</u>
Motor and travel costs			
Travel and subsistence	13,096	13,096	5,467
	<u>13,096</u>	<u>13,096</u>	<u>5,467</u>
Premises costs			
Rent	3,703	3,703	870
Premises repairs and maintenance	-	-	135
Other premises costs	-	-	60
	<u>3,703</u>	<u>3,703</u>	<u>1,065</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	1,548	1,548	1,541
Bank charges	115	115	11,057
General insurances	5,387	5,387	4,965
Postage and couriers	622	622	-
Software, IT support and related costs	40,670	40,670	27,919
Stationery and printing	36,542	36,542	-
Subscriptions	-	-	25,147
Sundry expenses	78,030	78,030	5,637
Telephone, fax and broadband	3,098	3,098	180
	<u>166,012</u>	<u>166,012</u>	<u>76,446</u>
Legal and professional costs			
Accountancy and bookkeeping	14,771	14,771	5,788
Consultancy fees	29,032	29,032	-
Solicitor's fees	273	273	-
	<u>44,076</u>	<u>44,076</u>	<u>5,788</u>
Total of expenditure of other costs	<u>565,423</u>	<u>565,423</u>	<u>407,164</u>
Total expenditure	<u>778,417</u>	<u>778,417</u>	<u>734,682</u>
Net gains on investments	-	-	-
	<u>(210,256)</u>	<u>(210,256)</u>	<u>372,557</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(210,256)</u>	<u>(210,256)</u>	<u>372,557</u>
Other Gains	-	-	-
	<u>(210,256)</u>	<u>(210,256)</u>	<u>372,557</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	568,773	568,773	196,216
Total funds carried forward	<u>358,517</u>	<u>358,517</u>	<u>568,773</u>