# COMPANY REGISTRATION NUMBER 02260991

**THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED**

**(LIMITED BY GUARANTEE)**

# FINANCIAL STATEMENTS FOR THE YEAR ENDED

**31 JULY 2024**

## Charity Number 800238

**Independent Examiner's Report to the Trustees Association of Dental Implantology Ltd**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 9 to 19.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company 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 company’s accounts 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**

Since the company’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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 accounts to be reached.

Name: Mark Cummins FCCA FCIE For and on behalf of TC Group

The Courtyard Shoreham Road, Upper Beeding Steyning, West Sussex BN44 3TN

18 November 2024

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE**

|  |  |  |
| --- | --- | --- |
| **INCOME AND EXPENDITURE ACCOUNT)** |  | |
| **YEAR ENDED 31 JULY 2024** |
|  | **Total Funds** | Total Funds |
| **Note** | **2024**  **£** | 2023  £ |

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME AND ENDOWMENTS FROM:** |  |  |  |
| Donations and legacies | **3** | **507,677** | 483,401 |
| Charitable activities | **4** | **153,993** | 621,986 |
| Investments | **5** | **11,295** | 12,530 |
|  |  |  |  |
| **TOTAL** |  | **672,965** | 1,117,917 |
|  |  |  |  |
| **EXPENDITURE ON:** |  |  |  |
| Raising funds | **6** | **(31,818)** | (12,738) |
| Charitable activities | **7** | **(641,313)** | (1,394,435) |
|  |  |  |  |
| **TOTAL** |  | **(673,131)** | (1,407,173) |
|  |  |  |  |
| Net gain/(loss) on investments | **16** | **16,403** | (13,204) |
|  |  |  |  |
| **Net income/(expenditure)** |  | **16,237** | (302,460) |
|  |  |  |  |
| **NET MOVEMENT IN FUNDS 18** | | **16,237** | (302,460) |
|  |  |  |  |
| **RECONCILIATION OF FUNDS** |  |  |  |
| Total funds brought forward |  | **465,488** | 767,948 |
|  |  |  |  |
| **TOTAL FUNDS CARRIED FORWARD** |  | **481,725** | 465,488 |
|  |  | **=** | **=** |

|  |  |  |
| --- | --- | --- |
| **NOTE:** |  |  |
| Total incoming resources | **672,965** | 1,117,917 |
| Total resources expended | **(673,131)** | (1,407,173) |
|  |  |  |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE**  **MOVEMENT IN INVESTMENTS** | **166** | (289,256) |
|  | **=** | **=** |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds in the current and prior year were unrestricted.

All income and expenditure derives from continuing activities.

**Association of Dental Implantology Balance Sheet**

**31 July 2024**

**2024** 2023

**Note £** £

**FIXED ASSETS**

|  |  |  |  |
| --- | --- | --- | --- |
| Intangible assets | **13** | **9,600** | 24,960 |
| Tangible assets | **14** | **3,039** | 5,146 |
|  |  |  |  |
|  |  | **12,639** | 30,106 |

**CURRENT ASSETS**

|  |  |  |  |
| --- | --- | --- | --- |
| Debtors | **15** | **106,409** | 109,686 |
| Investments | **16** | **237,552** | 317,588 |
| Cash at bank |  | **419,111** | 277,200 |
|  |  | **----------------------------** |  |
|  |  | **763,072** | 704,474 |
| **CREDITORS: Amounts falling due within one year** | **17** | **(293,986)** | (269,092) |
|  |  | **----------------------------** |  |

|  |  |  |
| --- | --- | --- |
| **NET CURRENT ASSETS** | **469,086** | 435,382 |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | **481,725** | 465,488 |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **NET ASSETS** | **481,725** | 465,488 |
|  | **=** | **=** |

**FUNDS**

|  |  |  |  |
| --- | --- | --- | --- |
| Unrestricted general fund | **18** | **481,725** | 465,488 |
|  |  |  |  |
| **TOTAL FUNDS** |  | **481,725** | 465,488 |
|  |  | **=** | **=** |

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small charitable companies and were approved by the members of the committee and are signed on their behalf on by:

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Mr Z Kanaan, President

Company Registration Number: 02260991