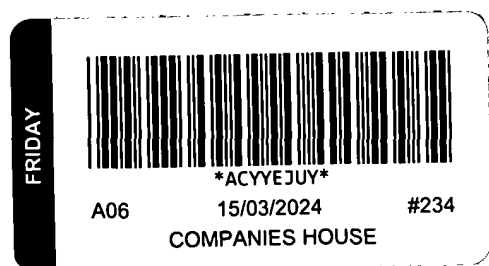


**Unaudited Financial Statements for the Year Ended 30 June 2023**

**for**

**The British Institute Of Dental &  
Surgical Technologists**



**The British Institute Of Dental &  
Surgical Technologists**

**Contents of the Financial Statements  
for the Year Ended 30 June 2023**

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**The British Institute Of Dental &  
Surgical Technologists**

**Association Information  
for the Year Ended 30 June 2023**

**MEMBERS:**

Mr S A Taylor  
Mrs S L Wood

**REGISTERED OFFICE:**

Unit 33 Century Business Centre  
Century Business Park  
Manvers  
Rotherham  
South Yorkshire  
S63 5DA

**REGISTERED NUMBER:**

00310478 (England and Wales)

**The British Institute Of Dental &  
Surgical Technologists (Registered number: 00310478)**

**Statement of Financial Position  
30 June 2023**

	Notes	30.6.23 £	30.6.22 £
<b>CURRENT ASSETS</b>			
Debtors	5	-	19
Cash at bank		<u>6,314</u>	<u>6,111</u>
		6,314	6,130
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>6,314</u>	<u>672</u>
<b>NET CURRENT ASSETS</b>		<u>-</u>	<u>5,458</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>-</u>	<u>5,458</u>
<b>RESERVES</b>			
Income and expenditure account	7	<u>-</u>	<u>5,458</u>
		<u>-</u>	<u>5,458</u>

The association is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the association to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

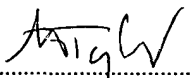
The members acknowledge their responsibilities for:

- (a) ensuring that the association keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the association as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the association.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Members and authorised for issue on 05/03/2024 and were signed on its behalf by:

  
.....  
Mr S A Taylor - Member of the Council

The notes form part of these financial statements

**The British Institute Of Dental &  
Surgical Technologists**

**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

**1. STATUTORY INFORMATION**

The British Institute Of Dental & Surgical Technologists is a private association, limited by guarantee, registered in England and Wales. The association's registered number and registered office address can be found on the Association Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

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

Plant and machinery etc                      -    20% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND MEMBERS**

The average number of employees during the year was NIL (2022 - NIL).

**The British Institute Of Dental &  
Surgical Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 July 2022	
and 30 June 2023	<u>1,612</u>
<b>DEPRECIATION</b>	
At 1 July 2022	
and 30 June 2023	<u>1,612</u>
<b>NET BOOK VALUE</b>	
At 30 June 2023	<u>-</u>
At 30 June 2022	<u>-</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.23 £	30.6.22 £
Other debtors	<u>-</u>	<u>19</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.23 £	30.6.22 £
Other creditors	5,744	150
Accrued expenses	<u>570</u>	<u>522</u>
	<u>6,314</u>	<u>672</u>

**7. RESERVES**

	Income and expenditure account £
At 1 July 2022	5,458
Deficit for the year	<u>(5,458)</u>
At 30 June 2023	<u>-</u>

**8. ULTIMATE CONTROLLING PARTY**

The members of the council have ultimate control of the association.

**The British Institute Of Dental &  
Surgical Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**9. LIMITED BY GUARANTEE**

The association is limited by guarantee and does not have share capital. In the event of winding up the members are committed to contributing a sum not exceeding £1 each towards the costs and liabilities of the association.