

2023/24

# NEBDN ANNUAL REPORT

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We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers.



# Contents

- 04 Chair's Welcome
- 06 CEO Summary
- 07 Strategic priorities: Qualifications, Quality, Engagement
- 08 Mission & Impact

## 09 Highlights from 2023-24

- 10 National Diploma in Dental Nursing
- 11 Post-Registration qualifications
- 12 NEBDN activities, achievements & performance in 2023/24
- 13 Exam Delivery
- 14 Qualifications
- 15 Information Management
- 16 Regulation
- 17 Organisational Chart
- 18 People
- 19 Engagement
- 20 Events

## 24 Our Ambitions 2024/25

- 25 Exam Delivery
- 26 Qualifications
- 27 Information management
- 28 Regulation
- 29 People & Culture
- 30 Engagement

## 32 Financial Review

- 34 Governance
- 36 Statement of Trustees' Responsibilities
- 37 Signed accounts




# | Chair's Welcome



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**I am honoured to present our 2023/24 Annual Report in my second year as Chair, which demonstrates the significant progress we have made this year against our strategic aims.**

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It's a testament to the hard work and commitment of our Staff, stakeholders, and partners that we've had such a successful year in terms of income as a charity. This success has enabled us to increase our impact and do even more to improve on the delivery of our charitable purpose, namely the education and training of Dental Nurses to assist in Dentistry, enabling a level of skill, safety and operational excellence.

At the end of 2023 there were 61,774 Dental Nurses on the General Dental Council (GDC) register, an increase of 2,753 from the year before and representing 55.1% of the register overall. This is a positive sign and demonstrates that as a profession, Dental Nursing continues to be attracting and retaining dedicated individuals committed to a career in oral health. I am proud of the fact that at least half of these new registrants have an NEBDN Diploma, soon hopefully to be followed by our Apprenticeship Learners.

We have had sustained progress throughout the year, starting off by celebrating our 80th anniversary, launching our Apprenticeship and strengthening relationships old and new with healthcare, education and charity regulators. This all sits alongside the equally important day-to-day activities of NEBDN, which has experienced record-breaking Learner numbers, requiring military-precision exam planning and rigorous internal and external quality assurance.

Beyond our successes, it is important to reflect upon the healthcare environment in which we currently find ourselves.



## Chair's Welcome (cont)

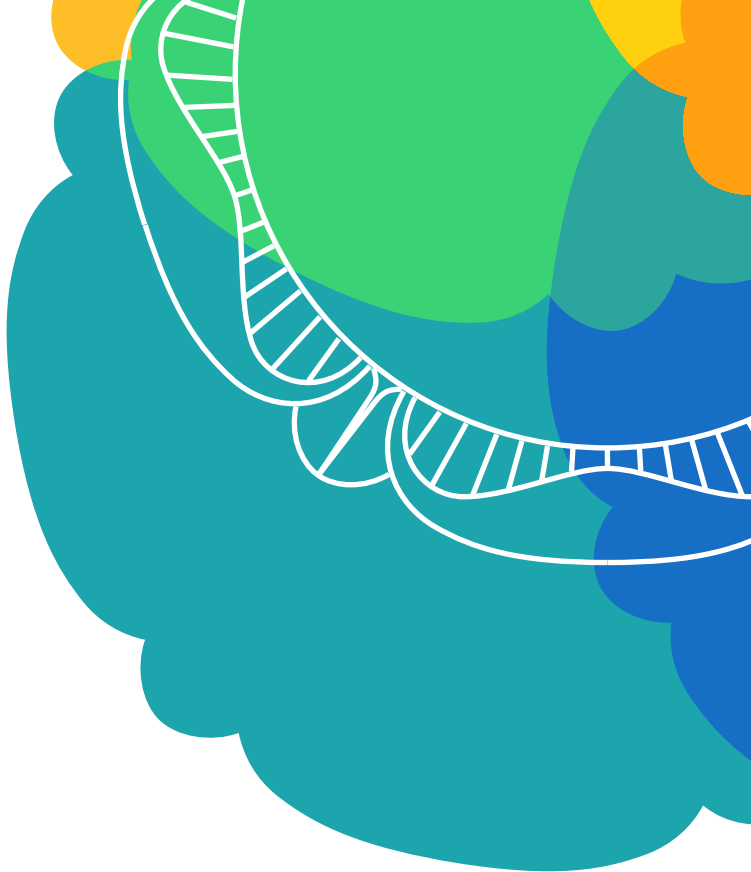
NHS Dentistry alone is at its most perilous point in its 75-year history. Worsening problems in accessing Dentistry, a funding squeeze, the COVID-19 pandemic, and growing inequalities in Oral Health have created a widespread crisis which continues to impact people across all four nations.

The NHS Long Term Workforce Plan was published in June 2023, its modelling predicts that there will be a need for 23,000 full-time equivalent Dentists and Dental Care Professionals by 2036/37. It fails to include Dental Nurses in its calculations but claims to recognise the important contribution to dental care that Dental Nurses make. It seems only logical to consider that those 23,000 individuals will also require a Dental Nurse's experience and support to bring about meaningful changes to oral health for the population.

I am confident that by broadening access to a career in Dental Nursing by delivering multiple routes of entry, NEBDN is therefore doing its part to improve and secure the oral health of the nation. I am also hopeful that it will continue to champion the role of Dental Nursing as a professional healthcare career worthy of much wider recognition and development.

Throughout the year, the Senior Leadership Team have remained focused on making NEBDN a place where everyone feels they can belong, contribute and thrive. They have demonstrated dedication and resolve and have taken challenge and adversity and turned this into triumph. I am incredibly grateful for their hard work and support.

Our Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers all play a crucial role in guiding the organisation to achieve its goals, and in supporting Staff and leadership with the opportunities and challenges they face. I would like to say a huge thank you to all those who have contributed their time and energy to NEBDN, and a warm welcome to those joining us.



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**I look forward to the year ahead and remain deeply committed to our purpose and beneficiaries.**

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*James Ashworth-Holland*

**James Ashworth-Holland**  
Chair of the Board of Trustees



# CEO Summary

**We are delighted to share in another year of amazing achievements made possible by contributions from the NEBDN Team, Trustees, Associates, Committee Members, Chief External Examiners, Advisors and Providers.**

The 80th anniversary in October was a moment to truly celebrate and it was fantastic to see so many people who work with us and continually offer support. I must also thank the NEBDN Team for creating such a memorable evening.

October also saw the launch of NEBDN's Apprenticeship providing choice alongside the National Diploma to Employers and Learners for the route to registration. We look forward to celebrating with the first cohort of Learners as they head towards qualification in the coming year.

In December we further extended our regulation by achieving recognition with the Council for the Curriculum, Examinations and Assessment (CCEA), which helps us move closer to being able to support the Dental Nurse Apprenticeship in Northern Ireland.

We were delighted to receive a positive and constructive GDC inspection report for the National Diploma which remains our largest qualification. Learner registration and exam numbers remained strong throughout the year, a positive sign that Learners are achieving their career goals and demonstrating the high standards required for the Dental Nursing profession.

Digital development has played a vital role in the organisation over recent years and will continue to do so. With this in mind we've made a forward commitment to research how we can embrace



**Overall, the past year has strengthened our strategic priorities as we head into the final year of our current Business plan and look forward to new opportunities and setting exciting goals for the future.**

Artificial Intelligence (A.I.) and work in collaboration for efficiencies across the business and the future of assessments.

In order to fulfil our commitments to Learners and Providers we have further expanded the NEBDN Team, recruiting to bring in additional resource and skills. We continue to recognise the importance of upholding our values and culture within our policies, process and working practices, and endeavour to convey this through the service we provide.

*Kate Kerslake*

**Kate Kerslake**  
Chief Executive Officer (CEO)





Strategic Priorities:

# QUALIFICATIONS, QUALITY, ENGAGEMENT





## OUR MISSION

To provide qualifications to enhance lifelong career development for Dental Nurses



## OUR VISION

To be the leading provider of qualifications in Dental Nurse education and development enabling excellence in practice.



## OUR VALUES

To be Fair, Professional, Collaborative, Innovative and Inclusive

# | Mission & Impact

We achieve our mission by providing high-quality qualifications for Dental Nurses – NEBDN is the only Awarding Organisation (AO) dedicated to Dental Nursing with nine qualifications to offer. We ensure that those who gain an NEBDN qualification are equipped with the relevant skills, knowledge and understanding to provide excellent care for their patients and professional support for other members of the dental team.

We are supported by a network of Associate Examiners and Subject Matter Experts (SMEs) who are experienced practitioners in dental care. They help us to ensure that the design and delivery of our assessments is focused on the needs of patients and organisations providing dental care services.





## Highlights From 2023-24

2023/24 was a fantastic year for NEBDN, with the launch of our Dental Nurse Apprenticeship, resulting in 36 Apprentices on programme by the end of the financial year. It was a year packed with regulation activity, including widening our scope of recognition with Ofqual, gaining recognition from CCEA in Northern Ireland, and undertaking an inspection and new programme submission with the GDC. NEBDN celebrated its 80th birthday in style, and this gave us the opportunity to reflect on everything we had achieved over the years. We are incredibly proud of our work and are committed to continuing to work hard for our beneficiaries.



# National Diploma In Dental Nursing

NEBDN's National Diploma in Dental Nursing is recognised by the GDC as meeting their Standards for Education, and appropriately preparing Learners for professional practice. This means that those who achieve NEBDN's National Diploma can apply to join the GDC register as a Dental Nurse. We take our responsibility seriously to ensure that the individuals to whom we award the National Diploma possess the knowledge, skills, and competency to be registered as safe practitioners. By upholding these standards, we contribute to maintaining and enhancing patient safety and care. NEBDN's National Diploma is a qualification nationally recognised by employers and industry experts alike, and we continued in 2023/24 to successfully deliver all our assessments online.

NEBDN's National Diploma is a qualification nationally recognised by Employers and industry experts alike

## Exam Numbers 2023/24



\* In comparison to 2022/23 exam numbers.



# Post-Registration Qualifications

NEBDN has worked with expert Practitioners, Dental Nurses, Dentists, other members of the dental team and industry experts to set standards and requirements for Post-Registration training and qualifications. NEBDN is proud to offer seven qualifications to enhance Dental Nurse education and careers.



## Exam Numbers 2023/24

March

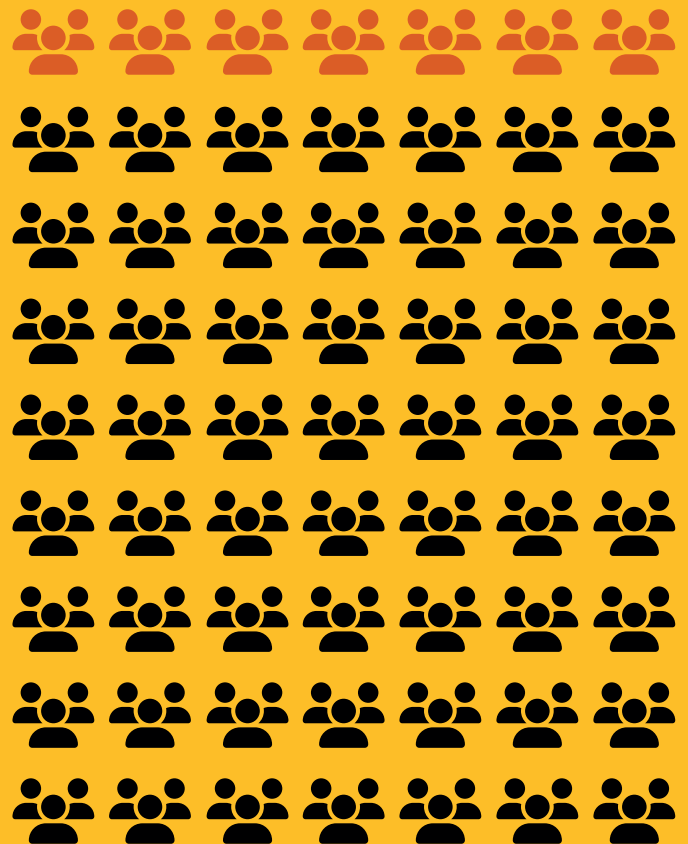
531

\*16% Increase

September

630

\*16% Increase



x10  
Exams taken  
this year



x10  
Increased Exam  
Numbers



\*In comparison to 2022/23 exam numbers.





# **NEBDN ACTIVITIES, ACHIEVEMENTS & PERFORMANCE IN 2023/24**

# Exam Delivery

In 2023/24 we continued to assess record breaking Learner numbers in our examinations, with a combination of legacy deferrals from the pandemic period, and a strong number of new Learner registrations, which was evidenced in our financial results from 2022/23. Our November 2023 National Diploma written exam saw the largest single cohort that NEBDN has ever examined, with 1,985 Learners sitting; we supported the 1,551 successful Learners in the January 2024 OSCE. In July 2023 we conducted our final exam review meeting to determine whether to permanently deliver our exams online. We previously conducted exam review meetings in 2020, 2021 and 2022, to provide assurance that the online assessment

method represented an objective alternative to face-to-face delivery, in keeping with other education providers across the industry. The meeting carefully considered all aspects of evidence-based assessment delivery, Learner, Provider, and stakeholder feedback, finances, regulatory requirements, and ultimately our charitable goals. It was determined that NEBDN's Trustees were satisfied that our online exams were valid, reliable, and comparable with our previous face-to-face delivery. The decision was made to continue to deliver exams online indefinitely, and our stakeholders were informed of the decision shortly after the meeting.

**Throughout 2023/24 we worked closely with our Providers to successfully develop the following improvements to our beneficiaries:**

Providers can now log into the exam platform and view the scores and feedback for each of their Learners for each exam. This allows the Provider to determine if they need to provide more focussed teaching on specific areas, if there is a general area of weakness across the cohort, or to provide a bespoke revision plan for Learners based on their individual feedback. This is in addition to a new Learner report that allows NEBDN to review performance by Provider, so that we can identify any patterns and work closely with the Provider on any areas of potential improvement

We've made improvements to the invigilation function of the platform, assuring our Learners and stakeholders that our exams are robust and secure

We've implemented a feature which detects when a Learner's device is struggling to run the online exam software, and automatically goes into a different mode to assist with any device issues on exam day – this helps give our Learners every possible chance to undertake their exams even if they are having technical issues with their device

**These improvements aim to reduce stress for Learners to ensure they can perform to the highest standard and improve their overall assessment experience.**



# Qualifications

The biggest achievement for NEBDN in 2023/24 was the launch of our Dental Nurse Apprenticeship on 25 September 2023.

We worked incredibly hard throughout the year to ensure our first Apprenticeship offer was the best it could possibly be for our beneficiaries. We took the opportunity to liaise with various stakeholder groups to ensure our



portfolio represented the most up to date practice, that the assessment activities were appropriate, and that we created a flexible and holistic approach to teaching, learning, and demonstrating acquisition of skills. We worked with our online portfolio providers to not only develop the core portfolio, but also offer an enhanced experience for both the Learner and Provider, including course resources, better tracking and reporting, and data input/output geared towards satisfying Ofsted inspection criteria. This provides benefit as it ensures our education systems are robust and aligned to the relevant regulators.

We brought our Providers along the development journey with us through regular communications and forums and our very first Apprenticeship Provider became accredited just in time for the launch. There was great excitement in the organisation when we received our first Learner registrations on the Apprenticeship! We continue to market our new offer and we now have several Providers going through the accreditation process to deliver our NEBDN Apprenticeship.

# Information Management

In September 2023 NEBDN employed a Systems Manager to take ownership of vital operational IT systems and to signal our commitment to IT security and innovation. The Systems Manager plans, coordinates, and directs all system activities. The Systems Manager is the lead point of contact for all NEBDN IT projects, Cyber security, and online software suppliers. It is their role to combine business needs with the capabilities of our products, ensuring we are working as efficiently, effectively, and safely as possible in our online systems, and making full use of available functionality.

As a business we are continuously reviewing our IT and looking for improvements. In 2023/24 we worked closely with our IT supplier to ensure that we had appropriate licensing and security awareness. There was a strong focus on training and further embedding IT security awareness into our daily activities to protect the business and the Team. We utilised a Cyber Security Assessment Tool (CSAT) to review the current structure and implemented an action plan to increase our overall Microsoft security score. In addition, we were pleased to achieve the renewal of our Cyber Essentials to maintain our assurance on robust standards of IT security for our stakeholders.



To underpin our operational activities relating to the Learner journey within our Apprenticeship, we configured and integrated a new End-Point Assessment Organisation (EPAO) module to our CRM system - TheHub, during 2023. This module tracks the Learner's activity from registration right through to certification, ensuring regulatory compliance and streamlining our processes, such as arranging the End Point Assessment (EPA) with the Learner and Assessor. It also allows enhanced reporting, and feeds into other systems such as our finance software and exam platform.

As part of the review of our systems, we identified a need to introduce two new systems into the organisation. The first was a ticketing system to be used by our Customer Support team to better manage incoming enquiries, and the second was an integrated HR and payroll system, to minimise manual intervention between the three current systems and to create better efficiencies in process. A full procurement activity was undertaken, and platforms were identified for each specification. These new systems were approved by our Board and will be configured and implemented during 2024/25.



# Regulation

## Ofqual

Following our recognition from Ofqual as an AO in January 2023, our next step was to widen our scope to become recognised as an EPAO. Ofqual act as the External Quality Assurer for Apprenticeships in England, so we were required to fulfil this additional requirement to be one step closer to providing a Dental Nurse Apprenticeship. We had to achieve recognition as both an AO and EPAO due to the Standard including a mandatory integrated qualification. We were delighted to receive Ofqual recognition as an EPAO on 1 June 2023 to deliver the Dental Nurse Apprenticeship. Concurrent to this work was a change in process to appear on the Apprenticeship Provider and Assessment Register (APAR). Previously, following recognition from Ofqual, a new application had to be made to the Education & Skills Funding Agency (ESFA) to appear on the register. However, from 1 August 2023, any organisation recognised by Ofqual as an EPAO with a relevant End-Point Assessment on the portal would automatically appear on the APAR. This resulted in us appearing on the APAR in September 2023 following the qualification operational start date, and we were available for any Providers of the Dental Nurse Apprenticeship in England to select us as their EPAO.

## GDC

The GDC play a key role in setting the standards for dental education and ensuring high standards are maintained via regular inspection and monitoring.

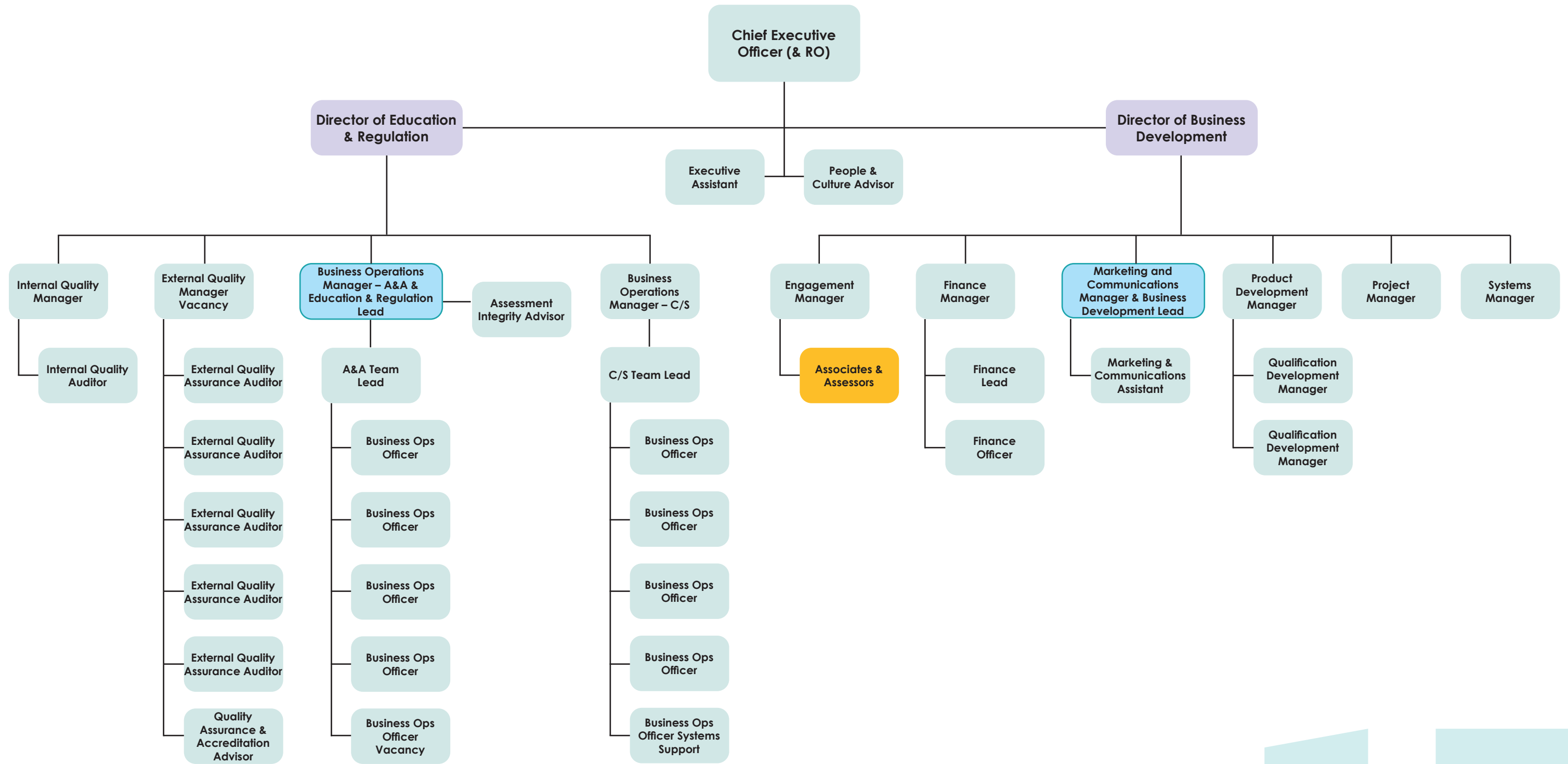
Stage two of our GDC inspection took place in Summer 2023 where the GDC liaised with several of our Providers to seek information and feedback on our National Diploma in Dental Nursing. This followed on from Stage one of the inspection which took place in February 2023. We were delighted to receive the final report from the inspection in Autumn 2023 which recommended that the National Diploma continues to be approved as a route to registration for Dental Nurses. In addition, we were pleased to receive some very positive feedback from the GDC, as well as some constructive actions to enable us to strengthen our programme.

Following the GDC's provisional approval of our Apprenticeship qualification in Summer 2023, we will have a programme inspection in June 2024 to gain final approval and ensure it is a route to registration for Dental Nurses. This will involve interviewing Learners who are on programme, and ensuring our qualification meets the GDC standards.

## CCEA

Following the release of our Apprenticeship in England, we wanted to ensure we were offering equal opportunities across the UK for our Learners and beneficiaries. Following a direct request from Providers via the British Dental Association in Northern Ireland to offer an Apprenticeship to Learners in their region, we immediately turned our attention to the requirements in Northern Ireland. The framework in Northern Ireland is different to that in England, and we determined that by having our National Diploma regulated by CCEA it would be eligible to sit within the Dental Nurse Apprenticeship framework. We subsequently achieved CCEA recognition in December 2023 and are now working hard on preparing our National Diploma for regulation in Northern Ireland as part of the redevelopment project.

# Organisational Chart





# People

As our Learner numbers continue to grow alongside the number of regulators we report to, in 2023/24 we took the opportunity to strengthen the team in a number of areas. We have been continuously growing the team over the last few years, and we were pleased to appoint a dedicated People and Culture Adviser in April 2023 to champion NEBDN values, develop excellent Employee relations and support with strengthening the organisational culture. The post-holder also provides effective HR support and advisory service to Managers and Employees to maximise the consistent and effective application of HR policies, procedures and initiatives.

With Information Management becoming such a strategically important area of our business, we appointed a Systems Manager in September 2023 to work closely with our IT service supplier, our systems suppliers, and our internal departments to ensure we are working safely, smartly and are optimising all our programmes and platforms.

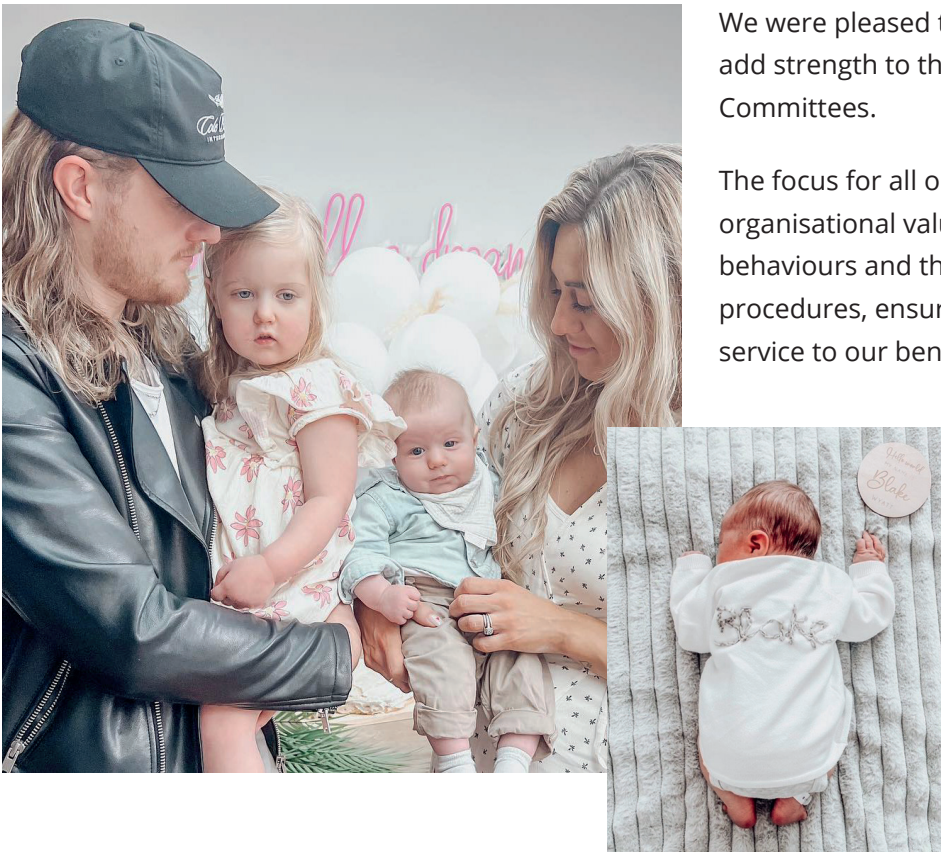
As our Learner, Provider and product numbers grow, we were delighted to internally promote two of our Staff into new Team Lead positions in our Operations teams (Customer Support and Assessment & Awards). These positions support the department Managers in the day-to-day supervision of the Officers in the teams, look for new efficient and effective ways of working, and work with our system suppliers to improve customer experience. In addition to these roles, we were able to promote in our Finance team, with our Finance Assistant becoming Finance Lead, and we welcomed a new Finance Assistant into the team in November 2023.

In order to strengthen our Quality Assurance function, we recruited an Internal Quality Auditor in November 2023, to ensure robust compliance across our organisation and with all our regulators.

As four of our Trustees term in office came to an end by October 2023, we undertook a recruitment drive in Spring 2023 to attract new members to our Board. We were pleased to onboard five new Trustees to add strength to the skills across the Board and the Committees.

The focus for all our team in 2023/24 was on our organisational values and embedding them in our behaviours and threading them into our policies and procedures, ensuring we provide the best possible service to our beneficiaries.

**Finally, we were delighted to welcome another member of the NEBDN family, when baby Blake was born to Executive Assistant Tara in October 2023.**





ATIONAL EXAMINING  
DARD FOR DENTAL  
URSES

**NEBDN**  
APPRENTICESHIP

N  
SHIP



2023/24:

# ENGAGEMENT

our Future



# Events: Spring Conference

We were proud to hold our annual Spring conference in March 2023 in Birmingham, which was an event for our Providers to deliver business and sector updates to help with their provision. We welcomed speakers from the GDC, the British Dental Association, and JFH Law, with the overall theme of the event 'Professionalism in Practice'. We also awarded our Special Recognition Award winners from 2022.





# Events: Exhibitions

We exhibited at the flagship event in the sector, the Dentistry Show at the NEC in May 2023, with a view to meeting and supporting as many stakeholders as possible. We also continued our attendance at various stakeholder events, such as the Dental Leadership events hosted by the GDC, and educational conferences hosted by the Association of Colleges, the Federation of Awarding Bodies (FAB), and the Association of Employment and Learning Providers (AELP).





# Events: 80th Birthday

In October 2023, NEBDN celebrated its 80th birthday with a dinner attended by a wide range of stakeholders, Providers, regulators, Societies, suppliers, Associates and Staff. This was an opportunity to acknowledge all the fantastic work NEBDN has achieved for its beneficiaries over the years, and most recently, the launch of the Dental Nurse Apprenticeship.





# Events: Stakeholder Engagement

As part of our Apprenticeship project, we undertook various engagement activities. In our Associate network we successfully recruited for a new Associate type of 'Assessor' who will support our EPAs. These Associates will undertake roles similar to that of our existing Associate Examiners but are required to have an Assessor qualification and have experience in dealing with EPAs. We were pleased to recruit two new Assessors in Summer 2023.

In order to keep our current Providers up to date with our Apprenticeship developments, we held Provider Forums through Spring and Summer 2023. These informed all our Providers of our future plans and also gave valuable assistance to those Providers who are interested in delivering NEBDN's Dental Nurse Apprenticeship. As part of these forums, we welcomed guest speakers from various NEBDN departments and relevant bodies such as the Education and Skills Funding Agency (ESFA) and Ofsted. Any Providers who express interest in delivering our Apprenticeship have access to one-to-one support and guidance via our Engagement Manager.



# 23





# OUR AMBITIONS 2024/25



# | Exam Delivery

In 2024/25 we are expecting to exceed the record numbers of Learners we had sitting our examinations in 2023/24. Our registration numbers have grown for three years running and we are delighted to currently hold 53% of the market for qualifications which lead to registration. We are expecting to examine over 4,000 individuals during the course of the financial year.

There are two developments in particular which we have ambitions to achieve in 2024/25. The first of these is to develop the ability for a Provider to deliver mock exams for their Learners through our online exam platform. This not only demonstrates best practice by preparing Learners for their exams through a mock environment, but using the actual platform gives the Learner the full immersive experience of what to expect on exam day.

Secondly, we would like to achieve an increase in the types of devices that can be used with the software to mark exams – this will allow a wider network of Associates to work with us during our exams.

In 2024/25 we will begin to deliver our Apprenticeship assessments. This will represent a few 'firsts' for NEBDN – our first Apprenticeship cohort, our first Ofqual regulated assessments, our first on-demand assessments, and our first Knowledge Test and Structured Clinical Assessment. This also represents the culmination of many months of hard work it took to develop the Apprenticeship, working with stakeholders to ensure it met regulator requirements whilst being user-friendly for Providers and Learners. We are really looking forward to seeing the first class of NEBDN Apprentices graduating and flourishing in their Dental Nurse careers.

We will be working with both regulators and industry experts, as well as other Awarding Organisations through FAB in order to further explore the use of AI in assessments. The focus will be on ensuring we are at the forefront of innovation and accepting that AI is becoming part of everyday reality whilst understanding the nuances of how AI in education needs to be carefully monitored and regulated.





# | Qualifications

Now that we have our Ofqual regulated Apprenticeship qualification, it is a requirement that our equivalent standalone qualification (our National Diploma), aligns in content and assessment methods. We also want our National Diploma to be completely up to date with current practice, and to include the new additions to the portfolio which make our Apprenticeship so user-friendly for Provider Staff, Witnesses and Learners. Alongside this work, the GDC have also released an updated framework of behaviours and outcomes for dental professional education, which will be included within the qualification, ensuring it continues to assess the high standards expected of dental professionals. This work is currently underway, and the aim is to present a new Diploma in Spring 2025, which will be CCEA, Ofqual and GDC regulated. The qualification will sit on the Regulated Qualification Framework (RQF) and will attract UCAS points for Learners.

The Dental Nurse Apprenticeship Standard is also due to be reviewed by the Institute for Apprenticeships and Technical Education (IfATE) in Summer 2024, so we will schedule in any amendments which come as a result of the review, and potentially incorporate those into the stand-alone Diploma.

NEBDN's goal is to launch the Ofqual regulated versions of its Post-Registration qualifications in 2025. This will allow Learners undertaking our qualifications to potentially draw down public funding to cover their costs and to undertake a qualification on the RQF which could attract UCAS points and recognised credits. UCAS points can potentially allow Dental Nurses access to higher education courses whilst retaining the ability to have a steady source of income. Ofqual regulation is an internationally recognised mark of quality, meaning Learners' qualifications can be recognised worldwide.



# Information Management

We will focus on the development and implementation of two key systems in 2024/25. Firstly, a new integrated HR and Payroll system will be released in two stages, with the HR module being utilised for internal Staff in spring 2024. The new integrated system will replace three different current systems that are used for HR, payroll, and expense claims. As it is one system, there is much less manual intervention required for processes, and it removes the current need for duplicating data input as is currently required across the various systems. It will also give users a better ability to self-manage their personal data, better access to payslips and P60s, and will allow for a more streamlined process for our Associates to claim for their hours worked.

The second system is a new ticketing system with an integrated chatbot function. The ticketing element of the system will allow us to be much more efficient in our query response time and content, and will give us access to important data which will inform where we need to have more accessible information on our website and social media. It will also provide us with information as to when the busiest periods are for enquiries, so we can ensure we are prepared to scale up to support our stakeholders. The chatbot function will be released in the second phase, and will be attached to our website, ensuring that queries can be answered in the moment, and users can be signposted to the correct forms, information, etc. This again will mean that stakeholders' questions can be speedily answered, they do not have to wait for an email or telephone response and can rest assured their query has been logged and will be actioned.



NEBDN's website is now five years old, and in 2024/25 we will be scoping out the design of a new website to support our operations, to better serve our beneficiaries, and to integrate the latest available technologies to improve user experience. Once we have gone through a scoping and procurement exercise to identify a suitable supplier, we will begin the build in 2025.

One of the main areas of learning for NEBDN as an organisation is the huge advances in A.I. We are working closely with our IT suppliers, our regulators, and other stakeholders to better understand how we can harness the power of AI both as a business and in our assessment delivery. We plan to continue this work in 2024/25 when we hope to release an AI strategy for the organisation.



# | Regulation

2024/25 will see our first full year of regulation with CCEA, and Ofqual (as an EPAO and AO) and we will be required to submit annual statements of compliance along with data returns. We will continue to work closely with the GDC, Ofqual and CCEA on any consultations, any information requests, and support them in their strategic priorities.

We will be scoping out further regulators during this year, with a particular focus on Qualification Wales and expanding our reach into the Apprenticeship market in Wales in order to reach more beneficiaries.

In June 2024 we will undertake the programme inspection for our Apprenticeship qualification from the GDC. The qualification is currently provisionally approved as a route to registration for Dental Nurses, however this inspection will include interviews with Apprentices who are on-programme and our current Apprenticeship Provider, as well as meetings with NEBDN teams to confirm that we are meeting the GDC Standards for Education. This inspection is key to the success of our Apprenticeship and we look forward to welcoming the GDC, demonstrating our areas of good practice and actioning any constructive feedback they may have for us.

As part of the launch of the Safe Practitioner Framework, the GDC have reviewed the Learning Outcomes and behaviours for Dental Nurses which have now been published. NEBDN will be required to create a Transition Action Plan to submit to the GDC to outline how and when we will incorporate the changes into our qualifications which lead to registration, i.e. our National Diploma and our Apprenticeship. Once this is submitted by us and approved by the GDC, we will make the changes as detailed in the Qualifications section of this report.

Our Internal Quality team will undertake a full cycle of internal audits within NEBDN in 2024/25 to ensure that we are firstly following our own policies and procedures, and that secondly these policies and procedures continue to align with the requirements of our regulators. There will also be a strong focus on risk management and business continuity, confirming that we have robust processes in place to keep our organisation safe.

# 28

# People & Culture

With our Learner registrations increasing, our Associate pool expanding, and our ambitions for NEBDN growing, in 2024/25 we will continue to recruit to ensure we retain our excellent service delivery, and to support the updating of our current qualifications and the development of new products for our beneficiaries. The plans are to recruit in three main areas:

There will be two main focuses for the team during 2024/25. The first will be the continued embedding of the 'Lead Like Mary' leadership mindset, helping our Managers to be the best version of themselves. The second is a continued commitment to individual training plans and group team building exercises. A significant proportion of our Staff now work remotely, creating a need now, more than ever, to bring the team together as often as practicable to help secure positive working relationships, and bring a change of scenery to the working day!

**Marketing** – we plan to create a new role of Marketing and Communications Assistant who will report into the Marketing and Communications Manager. The Marketing and Communications Assistant will work closely with the Marketing and Communications Manager to increase brand awareness, execute business development goals in line with our values, and improve how we communicate as an organisation to Staff and Stakeholders. They will be responsible for the everyday use of social media, website updates, creative content design/writing, proofreading, and assisting with events and corporate projects. This will allow the Marketing and Communications Manager to focus on our strategic direction as we enter new markets and target new audiences, as we have done with our Apprenticeship.

**External Quality Assurance (EQA)** – in order to support the increase in Providers we are onboarding, we plan to recruit for a new position of a Quality Assurance and Accreditation Advisor, who will be responsible for maintaining the integrity of Provider Assessed activities, ensuring assessment criteria is applied consistently and assessment outcomes across all NEBDN portfolios are fair, valid, and reliable. This includes checking assessment decisions are appropriate by individual Learner, by Provider and by course, providing feedback as part of a continuous improvement cycle where common trends are highlighted and areas of best practice are shared. The role holder is also required to lead the Provider accreditation process for new Providers and existing Providers who wish to deliver additional NEBDN qualifications. This involves checking their compliance against our standards, managing actions and monitoring progress during the onboarding process, working closely with Engagement to ensure prospective providers are supported from first enquiry to accreditation and facilitating the smooth transition and effective handover to our Customer Support team.

**Qualification Development** - one of the most effective ways to fulfil our charitable aims is to increase the amount of provision we can offer to Dental Nurses to enhance their career prospects and personal development. This can be achieved by reviewing our current qualifications to ensure they are reflective of what happens in practice, and to develop new products in various subject areas. To increase the amount of high-quality provision we can offer to our beneficiaries, we will create new vacancies within our development team. The first is a Product Development Manager role, to oversee the department and to drive the strategic goals of NEBDN through the identification, development and implementation of new products which support our vision. The second new vacancy will be for an additional Qualification Development Manager to support the qualification life cycle.



# Engagement

We will be attending a wide range of external events in 2024/25, both in the Education and Dental industry. These will include the 2024 Dentistry Show, where we will have a stand in the Dental Nurse Forum and sponsor a speaker on the topic of Dental Nurse careers. We will also be attending smaller regional events, including those hosted by Hospital Trusts and our systems suppliers.

To further our aim of promoting Dental Nursing as a profession, we will be attending nationwide careers fairs in 2024/25 to spread the word about Dental Nursing as a career choice and all the progression routes available. We will be able to signpost interested delegates to our Provider search function to easily enrol on a course to begin their Dental Nursing journey.



# | Engagement

We will be hosting a number of stakeholder forums in 2024/25 to keep our Providers informed and updated, and allow them the opportunity to give us feedback. These will include a series of live webinars throughout the year to keep our Providers abreast of the Diploma redevelopment, and to give as much support as is required throughout the transition. The biggest change our Providers will experience with the regulated Diploma is the requirement for formal qualifications for Tutors, Assessors and IQAs, and we want our customers to feel as little operational disruption with this change as possible. We are also planning to host Provider roadshows later in the year with NEBDN representatives from departments such as Systems, Customer Support, EQA and Finance, to give Providers the opportunity to receive individual face-to-face support, to meet NEBDN Staff and hear all about our exciting plans for the future.

One brand new Engagement initiative which we will be rolling out in 2024/25 is a Provider Insight Panel. The aim is to gain qualitative feedback from a small group of Providers on a range of topics to better inform NEBDN's strategy. The Panel will be made up of Providers from a range of sizes, geographical areas, delivery methods, and those who offer a range of our qualifications. We are planning to hold a Panel at least once every quarter where we can consult and collaborate with Providers on subjects such as the new Diploma content, international delivery, dental nursing Continuing Professional Development (CPD), our systems and exam delivery.

Having undertaken a contract renewal exercise for our Associate Examiners in February and March 2024, 69 of our Examiners took the opportunity to retire from their role, leaving 103 active Examiners. With the rising Learner numbers, we will be undertaking a recruitment drive in Summer 2024. We plan to phase the process, with the first appointments confirmed by August, ensuring there is time for the appropriate onboarding and training for new Examiners to work with us on the January 2025 OSCEs.

We have received feedback from our Associates that, while they support our decision to move to online examination delivery, this has removed any face-to-face networking opportunities for Associates which they previously had at the OSCEs. As a listening organisation, we will be facilitating a number of face-to-face Associate forums in 2024, which will include training, CPD, and of course the opportunity to network with fellow Associates.







# FINANCIAL REVIEW

# | Financial Review

NEBDN generates the majority of its income from fees paid by Learners undertaking NEBDN qualifications. This income is generally sufficient to fund the operation of our core activities, invest in developments and improvements, and contribute to our reserves.

Due to an increase in new registrations last financial year, coupled with the last of our legacy COVID-related deferrals, Learners finally sitting their exams created an income for 2023/24 which was very healthy at £2,277,744. We also had a positive year in relation to brand new Learner registrations, which benefits both this financial year, and future years when the Learners sit their exam, when that income is allocated. After adding investment income on the investments and cash deposits, total incoming resources for the year amounted to £2,367,004 (2023 £2,274,953).

The income that has been allocated to February, (a non-examination month), is money previously held in the balance sheet for Learners who had withdrawn from their course but were held due to the uncertain employment and studying climate over the last few years. In some circumstances Learners returned to their studies. The current trend is that 20% of withdrawn Learners return to their course, therefore we have released 80% of the money held in the balance sheet, further improving our income for 2023/24. This is the final financial year where this income will be allocated at year end, and moving forward it will be calculated and allocated monthly due to better data reporting now available to us.

We have kept tight control over exam costs and general overheads, ensuring that we can offer our services to our beneficiaries at the best possible price. Despite investing significant funds into our Apprenticeship development project our outgoings remained at a good level in relation to our income, at £2,077,463 (2023 £1,671,334).

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a surplus of £374,948 (2023 £590,265). This includes gains on investments of £85,407 (2023 losses £13,354).

NEBDN's calculated Reserves for 2023/24 as per our policy £1,209,680. At the end of the year, total Reserves were £2,109,248 (2023 1,734,300). The charity's free reserves are calculated as total reserves less designated reserves and fixed assets. At 28 February 2024 this amounted to £1,941,598 (2023 £1,605,812).





# Governance

NEBDN is a registered charity and registered company. Our purpose, activities, powers and obligations are set out in our Articles of Association.

## The Work Of The Board

We have 10 Trustees on the Board who provide a mixture of Clinical, Educational, Financial and Legal expertise. There have been five full Board meetings during the year. As well as discharging their general and legal responsibilities in terms of governance and business oversight, the Trustees have also provided vital support, challenge, and expertise on the projects NEBDN has undertaken during the year. This year NEBDN continued with online Board and Committee meetings, with a face-to-face Annual General Meeting in October 2023.

Our policy for the recruitment, selection, development, appraisal and term of Trustees gives structure for the Board's activities to ensure that our practice is consistent with legislation, good human resources practice and guidance issued by the Charities Commission. Trustees are appointed

for a three-year term which can be renewed for an additional term of three years with the consent of the Board. All Trustees receive a comprehensive induction, annual appraisal, and development plan. Our Board consists of clinical (Dentists, Dental Nurses or other dental professionals) and lay Trustees (non-dental experience). NEBDN appointed Dr James Ashworth-Holland as Chair in October 2022. James is a clinical Chair and has been on the Board since 2018 serving as Chair of the Finance and Business Effectiveness Committee (FBEC), and Vice-Chair of the Board before his appointment.

Each Trustee is a member of one of the Board's Committees or supports on a specific project. In addition, Trustees take lead responsibility for particular topics – for example; Governance, Regulation, Health and Safety, Human Resources, Insurance and Investments.

Under our current rules, Trustees can serve for a maximum of six years, and exceptionally, seven years.

During the year, the Trustees were:

### **James Ashworth-Holland**

Clinical (Chair – appointed October 2022)

### **Stephen Clark**

Lay (resigned April 2023)

### **Jane Kilgannon**

Lay (resigned August 2023)

### **Faizal Essat**

Lay (resigned October 2023)

### **Mary Donnelly**

Clinical – appointed October 2023

### **Jillian Eastmond**

Clinical – appointed October 2023

### **Bhavna Mistry**

Clinical – appointed October 2023

### **Nick Linfoot**

Lay – appointed October 2023

### **Gill Jones**

Clinical – end of term October 2023

### **Rebecca Cox**

Clinical (resigned December 2023)

### **Kathryn Duffy**

Lay (resigned January 2024)

### **Stephen D'Souza**

Clinical (resigned February 2024)

### **Cinzia Pickett**

Lay – appointed February 2024

### **Julie Byrom**

Clinical

### **Louise Belfield**

Clinical

### **Paul Griffith**

Lay

# The Work Of The Board (Cont)

## Education And Standards Committee

NEBDN's Education and Standards Committee (ESC) has the lead responsibility to set and uphold standards and quality in NEBDN's Pre- and Post-Registration learning programmes and qualifications, to ensure that they meet the needs of Dental Nurses, other dental professionals and their Employers and Providers. Our newly formed Curriculum Steering Committee and Ratification Committee report to ESC.

## Finance And Business Effectiveness Committee

The Finance and Business Effectiveness Committee (FBEC) assists the Board in discharging its legal responsibilities with respect to the financial and administrative control of the organisation and ensures that the financial, human and technical resources of the organisation are managed in an effective and efficient manner.

## Governance Committee

The Governance Committee assists the Board in providing strong leadership, enhancing Board decision making and demonstrating accountability. This enables the Board to carry out its due diligence function, helps to ensure that the charitable aims and objectives of the organisation are met, and ensures that the organisation delivers public benefit. The Governance Committee does this by:

- Facilitating the effectiveness of the Board as the Trustee body (including recruiting, developing and appraising Trustees)
- Facilitating the effectiveness of the organisation by overseeing the recruitment, development, management, and appraisal of Staff and volunteers
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities and
- Overseeing the development, implementation and review of policies and procedures.





# Statement Of Trustees' Responsibilities

The Charity Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited statements for the period ended 29 February 2024. The Trustees have adopted the provisions of 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.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 Charity Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board has responsibility for the company's activities and exercises its powers through the CEO. The Board has the ultimate responsibility for directing the affairs of NEBDN, and is responsible for ensuring that it is solvent, well-run, and delivers the charitable outcomes for which it has been set up. The Board is pivotal in shaping the organisation, providing a strategic steer, and in challenging and supporting the organisation's work in ensuring high standards of education and training.

**NEBDN:** National Examining Board for Dental Nurses, First Floor, Quayside Court, Chain Caul Way, Preston, PR2 2XS

**Bankers:** Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB

**Solicitors:** Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL.  
Bates Wells, 10 Queen Street Plance, London, EC4R 1BE

**Auditors:** Xeinadin Audit Limited, 46 Hamilton Square, Birkenhead, Wirral, Merseyside CH41 5AR.

**Investment Advisers:** Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY.  
Quilter Cheviot Investments, Senator House, 85 Queen Victoria Street, London, EC4V 4AB

## Disclosure of information to Auditor

The Trustees confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Auditor is aware of such information.

**The Trustees' report was approved by the Board of Trustees on 14 October 2024**

Charity registration number 1112331 (England and Wales)

Charity registration number SC045470 (Scotland)

Company registration number 05580200 (England and Wales)

**NATIONAL EXAMINING BOARD FOR DENTAL NURSES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2024**



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr L Belfield Ms Julie Byrom Mr Paul Griffith Dr Ulpee Darbar Dr J A Ashworth - Holland Ms Mary Donnelly Ms Jillian Eastmond Mr Nicholas Linfoot Ms Bhavna Mistry Ms Cinzia Pickett	(Appointed 19 October 2023) (Appointed 19 October 2023) (Appointed 19 October 2023) (Appointed 19 October 2023) (Appointed 19 October 2023)
<b>Secretary</b>	Mrs Katherine Kerslake	
<b>Charity number (England and Wales)</b>	1112331	
<b>Charity number (Scotland)</b>	SC045470	
<b>Company number</b>	05580200	
<b>Registered office</b>	Quayside Court First Floor Chain Caul Way Ashton-on-Ribble Preston Lancashire PR2 2ZP	
<b>Auditor</b>	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
<b>Solicitors</b>	Brabners LLP Horton House Exchange Flags Liverpool Merseyside L2 3YL	

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## CONTENTS

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	<b>Page</b>
Independent auditor's report	40 - 43
Statement of financial activities	44
Balance sheet	45
Statement of cash flows	46
Notes to the financial statements	47 - 57

39



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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#### Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Helen Furlong FCCA (Senior Statutory Auditor)**  
for and on behalf of Xeinadin Audit Limited

**Accountants**  
**Statutory Auditor**



14 October 2024

46 Hamilton Square  
Birkenhead  
Wirral  
Merseyside  
CH41 5AR



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Charitable activities	3	2,277,744	2,242,823
Investments	4	89,260	32,130
<b>Total income</b>		<u>2,367,004</u>	<u>2,274,953</u>
<b>Expenditure on:</b>			
Raising funds	5	5,713	5,868
Charitable activities	6	2,071,750	1,665,466
<b>Total expenditure</b>		<u>2,077,463</u>	<u>1,671,334</u>
Net gains/(losses) on investments	11	85,407	(13,354)
<b>Net income and movement in funds</b>		374,948	590,265
<b>Reconciliation of funds:</b>			
Fund balances at 1 March 2023		1,734,300	1,144,035
<b>Fund balances at 28 February 2024</b>		<u>2,109,248</u>	<u>1,734,300</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## BALANCE SHEET

AS AT 28 FEBRUARY 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	13		38,353		35,741
Tangible assets	14		32,594		36,207
Investments	15		1,560,894		588,121
			<u>1,631,841</u>		<u>660,069</u>
<b>Current assets</b>					
Stocks	16	11,119		16,672	
Debtors	17	550,643		522,018	
Cash at bank and in hand		2,439,145		2,901,211	
			<u>3,000,907</u>		<u>3,439,901</u>
<b>Creditors: amounts falling due within one year</b>	18	(2,427,200)		(2,237,595)	
<b>Net current assets</b>			<u>573,707</u>		<u>1,202,306</u>
<b>Total assets less current liabilities</b>			<u>2,205,548</u>		<u>1,862,375</u>
<b>Creditors: amounts falling due after more than one year</b>	19		(96,300)		(128,075)
<b>Net assets excluding pension liability</b>			<u>2,109,248</u>		<u>1,734,300</u>
<b>Net assets</b>			<u><u>2,109,248</u></u>		<u><u>1,734,300</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>2,109,248</u>		<u>1,734,300</u>
			<u><u>2,109,248</u></u>		<u><u>1,734,300</u></u>

The financial statements were approved by the Trustees on 14 October 2024

*J Ashworth-Holland*

Dr J A Ashworth - Holland  
Trustee

Company registration number 05580200 (England and Wales)



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2024

	Notes	2024		2023	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		378,393		570,001
<b>Investing activities</b>					
Purchase of intangible assets		(26,828)		(9,039)	
Purchase of tangible fixed assets		(15,525)		(32,374)	
Purchase of investments		(1,486,807)		(877,406)	
Proceeds from disposal of investments		599,441		851,905	
Investment income received		89,260		32,130	
<b>Net cash used in investing activities</b>			(840,459)		(34,784)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(462,066)		535,217
Cash and cash equivalents at beginning of year			2,901,211		2,365,994
<b>Cash and cash equivalents at end of year</b>			2,439,145		2,901,211

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 28 FEBRUARY 2024

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#### 1 Accounting policies

##### Charity information

National Examining Board For Dental Nurses is a private company limited by guarantee incorporated in England and Wales. The registered office is Quayside Court First Floor, Chain Caul Way, Ashton-on-Ribble, Preston, Lancashire, PR2 2ZP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities consists of fee income relating to examinations set. Fee income received in advance is deferred and recognised over the estimated time taken to complete the relevant qualification.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The costs of preparing examinations are written off as they are incurred, irrespective of examination dates.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT has been charged to the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, external audit, any legal advice for the Trustees, and all costs of complying with constitutional and statutory requirements, such as the cost of Board and Committee meetings, and of preparing statutory accounts and satisfying public accountability.

#### 1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

#### 1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.33% on cost
Patents & licences	25% on cost
Website costs	25% on cost



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2024**

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### 1 Accounting policies

(Continued)

#### 1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on cost
Computers	33.33% on cost

Assets costing less than £500 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.9 Fixed asset investments

Investments held as assets are stated at market value at the balance sheet date. Unrealised gains and losses are included on the Statement of Financial Activities each year.

#### 1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.11 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.13 Financial instruments

The charity has cash at bank, other debtors and other creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

### 1 Accounting policies (Continued)

#### 1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Course fees	2,277,744	2,242,823

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	23,505	13,300
Interest receivable	65,755	18,830
	<u>89,260</u>	<u>32,130</u>

### 5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Investment management	5,713	5,868
	<u>5,713</u>	<u>5,868</u>

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

### 6 Charitable activities

	2024 £	2023 £
Staff costs	1,051,650	721,060
Examiners' costs	6,599	82,105
E-marking and upgrades	12,576	11,760
Records of experience	154,672	97,428
OSCE equipment	182,926	168,192
Centre expenses	-	4,645
Reviews, marking, feedback and training	14,242	12,226
Quality assurance expenses	2,234	2,367
Purchase of badges, buckles and belts	5,553	754
	<u>1,430,452</u>	<u>1,100,537</u>
Share of support costs (see note 7)	545,812	460,642
Share of governance costs (see note 7)	95,486	104,287
	<u>2,071,750</u>	<u>1,665,466</u>

### 7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	161,490	152,388
Depreciation	43,354	42,337
Staff recruitment and training	48,701	42,732
Property costs	50,595	49,086
Marketing	30,486	11,870
General admin costs	211,186	162,229
Governance	95,486	104,287
	<u>641,298</u>	<u>564,929</u>

#### Governance costs comprise:

	2024 £	2023 £
Staff costs	49,384	44,559
Audit fees	5,500	5,400
Accountancy	4,437	4,535
Legal and professional	28,791	37,784
Trustees meetings	7,374	12,009
	<u>95,486</u>	<u>104,287</u>



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2024

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	5,500	5,400
	- for other financial services	4,437	4,535
	Depreciation of owned tangible fixed assets	19,138	29,660
	Amortisation of intangible assets	24,216	12,677
		<u>          </u>	<u>          </u>

## 9 Trustees

### Trustees' Remuneration

During the year no Trustees received remuneration for their services as Trustees, however, Jill Eastmond received £301, Julie Byrom received £2,144 and Cinzia Picket received £812 for their services as examiners.

### Trustees' expenses

During the year no Trustees received remuneration for their services as Trustees. During the year 9 (2023 - 10) trustees were reimbursed for travelling expenses totalling £2,387 (2023 - £2,810).

## 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Admin & support staff	12	12
Management	15	14
	<u>          </u>	<u>          </u>
Total	27	26
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,063,102	769,425
Social security costs	106,534	76,939
Other pension costs	92,888	71,643
	<u>          </u>	<u>          </u>
	1,262,524	918,007
	<u>          </u>	<u>          </u>

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team. The total employee benefits of the key management personnel of the charity were £255,523 (2023: £214,124).

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2024

#### 10 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
	<u>          </u>	<u>          </u>

#### 11 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	88,322	(17,940)
Sale of investments	(2,915)	4,586
	<u>          </u>	<u>          </u>
	<u>85,407</u>	<u>(13,354)</u>

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 13 Intangible fixed assets

	Software £	Patents & Website costs licences £	£	Total £
<b>Cost</b>				
At 1 March 2023	67,845	1,298	4,320	73,463
Additions - internally developed	22,340	-	4,488	26,828
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2024	90,185	1,298	8,808	100,291
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Amortisation and impairment</b>				
At 1 March 2023	32,338	1,109	4,275	37,722
Amortisation charged for the year	23,097	189	930	24,216
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2024	55,435	1,298	5,205	61,938
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 28 February 2024	34,750	-	3,603	38,353
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2023	35,507	189	45	35,741
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

### 14 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 March 2023	29,232	155,772	185,004
Additions	2,864	12,661	15,525
At 28 February 2024	32,096	168,433	200,529
<b>Depreciation and impairment</b>			
At 1 March 2023	22,537	126,260	148,797
Depreciation charged in the year	2,052	17,086	19,138
At 28 February 2024	24,589	143,346	167,935
<b>Carrying amount</b>			
At 28 February 2024	7,507	25,087	32,594
At 28 February 2023	6,695	29,512	36,207

### 15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
<b>Cost or valuation</b>			
At 1 March 2023	585,928	2,193	588,121
Additions	1,486,807	-	1,486,807
Valuation changes	88,322	-	88,322
Disposals	(601,108)	(1,248)	(602,356)
At 28 February 2024	1,559,949	945	1,560,894
<b>Carrying amount</b>			
At 28 February 2024	1,559,949	945	1,560,894
At 28 February 2023	585,928	2,193	588,121

The historical cost of the Listed Investments held at 28 February 2024 was £1,463,246 (2023 £529,388).

### 16 Stocks

	2024 £	2023 £
Stock	11,119	16,672



# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

### 17 Debtors

	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	258,770	278,033
Other debtors	27,243	3,936
Prepayments and accrued income	264,630	240,049
	<u>550,643</u>	<u>522,018</u>

### 18 Creditors: amounts falling due within one year

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		32,200	20,125
Deferred income	<b>20</b>	2,336,971	1,994,625
Trade creditors		41,632	207,800
Other creditors		5,440	3,802
Accruals and deferred income		10,957	11,243
		<u>2,427,200</u>	<u>2,237,595</u>

### 19 Creditors: amounts falling due after more than one year

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Deferred income	<b>20</b>	<u>96,300</u>	<u>128,075</u>

### 20 Deferred income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Arising from fees in advance	<u>2,433,271</u>	<u>2,122,700</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	2,336,971	1,994,625
Non-current liabilities	96,300	128,075
	<u>2,433,271</u>	<u>2,122,700</u>

Movements in the year:

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2024

20	Deferred income	(Continued)	
	Deferred income at 1 March 2023	2,122,700	2,049,810
	Released from previous periods	(2,277,744)	(2,218,545)
	Resources deferred in the year	2,588,315	2,291,435
		<u>2,433,271</u>	<u>2,122,700</u>
	Deferred income at 28 February 2024	<u>2,433,271</u>	<u>2,122,700</u>

21	Retirement benefit schemes	2024	2023
	<b>Defined contribution schemes</b>	£	£
	Charge to profit or loss in respect of defined contribution schemes	92,888	71,643
		<u>92,888</u>	<u>71,643</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2024 £
Investment revaluation reserve	56,540	-	-	40,163	96,703
General funds	1,677,760	2,367,004	(2,077,463)	45,244	2,012,545
	<u>1,734,300</u>	<u>2,367,004</u>	<u>(2,077,463)</u>	<u>85,407</u>	<u>2,109,248</u>
<b>Previous year:</b>	<b>At 1 March 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>At 28 February 2023 £</b>
Investment revaluation reserve	57,403	-	-	(863)	56,540
General funds	1,086,632	2,274,953	(1,671,334)	(12,491)	1,677,760
	<u>1,144,035</u>	<u>2,274,953</u>	<u>(1,671,334)</u>	<u>(13,354)</u>	<u>1,734,300</u>

The Investment Revaluation Fund represents the overall increase in the Investment portfolio since funds were originally invested.

# NATIONAL EXAMINING BOARD FOR DENTAL NURSES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2024

#### 23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	25,024	25,024
Between two and five years	4,147	30,837
	<u>29,171</u>	<u>55,861</u>

The operating leases represents the lease of property and rental of equipment to third parties. The leases are negotiated over terms of various years and rentals are agreed in the terms.

#### 24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

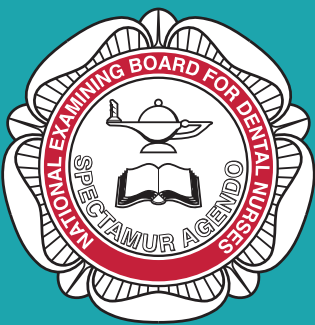
#### 25 Cash generated from operations

	2024 £	2023 £
Surplus for the year	374,948	590,265
Adjustments for:		
Investment income recognised in statement of financial activities	(89,260)	(32,130)
Loss/(gain) on disposal of investments	2,915	(4,586)
Fair value gains and losses on investments	(88,322)	17,940
Depreciation and impairment of tangible fixed assets	43,354	42,337
Movements in working capital:		
Decrease in stocks	5,553	2,106
(Increase) in debtors	(28,625)	(168,474)
(Decrease)/increase in creditors	(152,741)	49,653
Increase in deferred income	310,571	72,890
	<u>378,393</u>	<u>570,001</u>
<b>Cash generated from operations</b>	<u>378,393</u>	<u>570,001</u>

#### 26 Analysis of changes in net funds

The charity had no material debt during the year.





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