



ANNUAL REPORT

2022/23



**National
Examining
Board for
Dental Nurses.**

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Chair's Welcome

"It is an honour to step into the role of Chair of NEBDN following many years of excellent, dedicated stewardship from past colleagues. As NEBDN approaches its 80th anniversary, I am mindful of its humble origins in the North-West of England, arising out of the hard work and dedication of fellow Dentist Dr. Philip Grundy and Dental Nurse Madeleine Winter. As a Dentist and doctor myself, born and raised in the North-West, I am proud to honour and support the legacy they left behind. The mission of NEBDN remains the same today as it did in 1940, to provide qualifications to enhance lifelong career development for Dental Nurses, and so our work continues."

NEBDN is supported by an incredibly diverse Board of Trustees who continue to steer, challenge and offer their unique industry-insights. This year we sadly said goodbye to Sarah Young and Julia Frew, but I am looking forward to a robust round of recruitment to find other selfless and skilled professionals whose goals are aligned with our own.

Our current strategic aims are:

- To become an Ofqual regulated Awarding Organisation and be recognised as an End-Point Assessment Organisation (EPAO).
- To develop and deliver a Dental Nurse Apprenticeship, which is dependent on Ofqual recognition.
- To review our existing qualifications to ensure they are fit for purpose and are aligned with the changing dental landscape.
- To enhance our quality and related processes, which will ensure our qualifications are developed and delivered to the highest standards



Over the last 12 months NEBDN has continued to work toward its strategic aims with many successes along the way. You will read about these in the following report and you might reflect on how significant these are for an organisation of its size and resource. More flexible working for Staff, improved, secure IT infrastructure and a culture of respect and accountability have contributed at all levels.

NEBDN continues to stand strong and bravely look to the future despite ongoing challenges and economic uncertainties arising from a pandemic, political unrest and increasing healthcare inequalities in the UK. This is the result of strong vision, leadership and hard work from our Board and all of the Staff and supporters of NEBDN. My sincere gratitude goes out to all who have given their time and support in pursuit of our mission, I look forward to working, listening, and learning alongside you.

James Ashworth-Holland

James Ashworth-Holland
Chair of the Board of Trustees

CEO Introduction



Heading into my fifth year with NEBDN I can't express enough how very proud I am of all that we have achieved as an organisation. The past year has seen further progress across our strategic priorities with improvements in the services we deliver, how we deliver them and the way we engage as a business both internally and externally.

Strategic priorities: Qualifications, Quality, Engagement

Achieving Ofqual recognition as an Awarding Organisation at the end of January was a significant step forward in our plans to increase the benefit of an NEBDN qualification for Dental Nurses.

We remain committed to the next step of registering as an EPAO and working with Providers to offer an NEBDN Dental Nurse Apprenticeship in the coming year.

It has been reassuring that registrations across the NEBDN suite of qualifications have remained strong throughout the year, but we remain aware that the impact of the economy and resulting challenges that exist across the dental profession are having an effect on Dental Nurse training and career opportunities.

We will continue to review, develop and implement improvements to support retention within the profession and ensure that qualifications provide a high standard of quality assurance, offer accessibility and remain appropriate for the needs of the profession.

None of this is made possible without the hard work and dedication from the NEBDN Team who have continued to devote their skills, passion and drive to achieving our goals. With a third of the Team being based in various locations around the UK this is testament to their ability to collaborate and engage in a modern working environment.

On behalf of the Team, we must say a huge Thank you to our extended NEBDN family of Associate Examiners, Subject Matter Experts (SMEs), Committee Members, Chief External Examiners, Advisors and Trustees, many of whom provide their time on a voluntary basis to ensure Dental Nurses receive the highest standards of training and assessment.

We are fortunate to have this fantastic extensive support from across the profession and as we head towards our 80th anniversary we look forward to celebrating this milestone and another exciting year, with you all.

Kate Kerlake

Kate Kerlake
Chief Executive Officer (CEO)



OUR MISSION

To provide qualifications to enhance lifelong career development for dental nurses

To be the leading provider of qualifications in dental nurse education and development enabling excellence in practice.

OUR VISION



To be:

- Fair
- Professional
- Collaborative
- Innovative
- Inclusive



OUR VALUES

Mission and Impact

We achieve our mission by providing high-quality qualifications for Dental Nurses – NEBDN is the only Awarding Organisation dedicated to Dental Nursing with eight 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 SMEs who are experienced practitioners in dental care. They help us to ensure that the design of our assessments is focused on the needs of patients and organisations providing dental care services.

Highlights from 2022/23



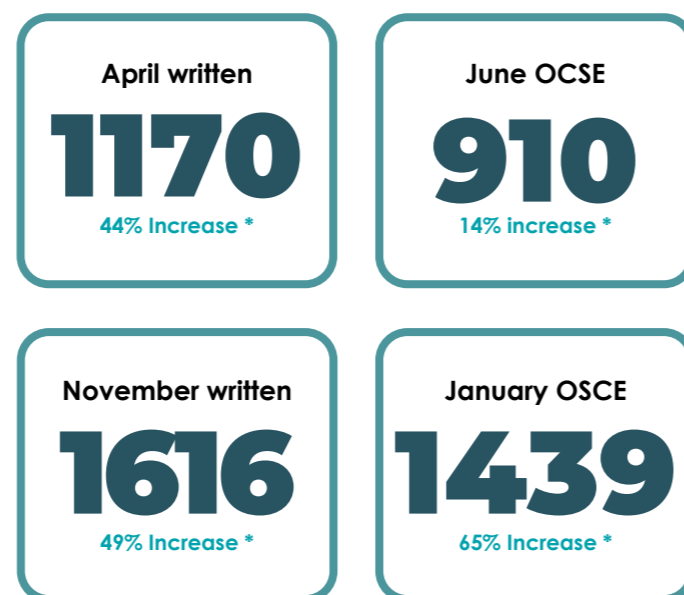
The key areas for development for NEBDN include a focus on achieving recognition by Ofqual and becoming an EPAO. The General Dental Council (GDC) also began their Quality Assurance inspection process with us in February 2023. Additionally, the development of an NEBDN Dental Nurse Apprenticeship and the review and

regulation of our existing suite of qualifications were also considered priorities in order to respond to the changing educational landscape. These projects will run concurrently with business as usual operationally and financially, whilst maintaining existing high standards of quality assurance.

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 healthcare professional. 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 2022/23 to successfully deliver all of our assessments online.

Exam Numbers 2022/23



*In comparison to 2021/22 exam numbers.

“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 beginners.”

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 2022/23



*In comparison to 2021/22 exam numbers.

NEBDN activities, achievements and performance in 2022/23

| Examination Delivery

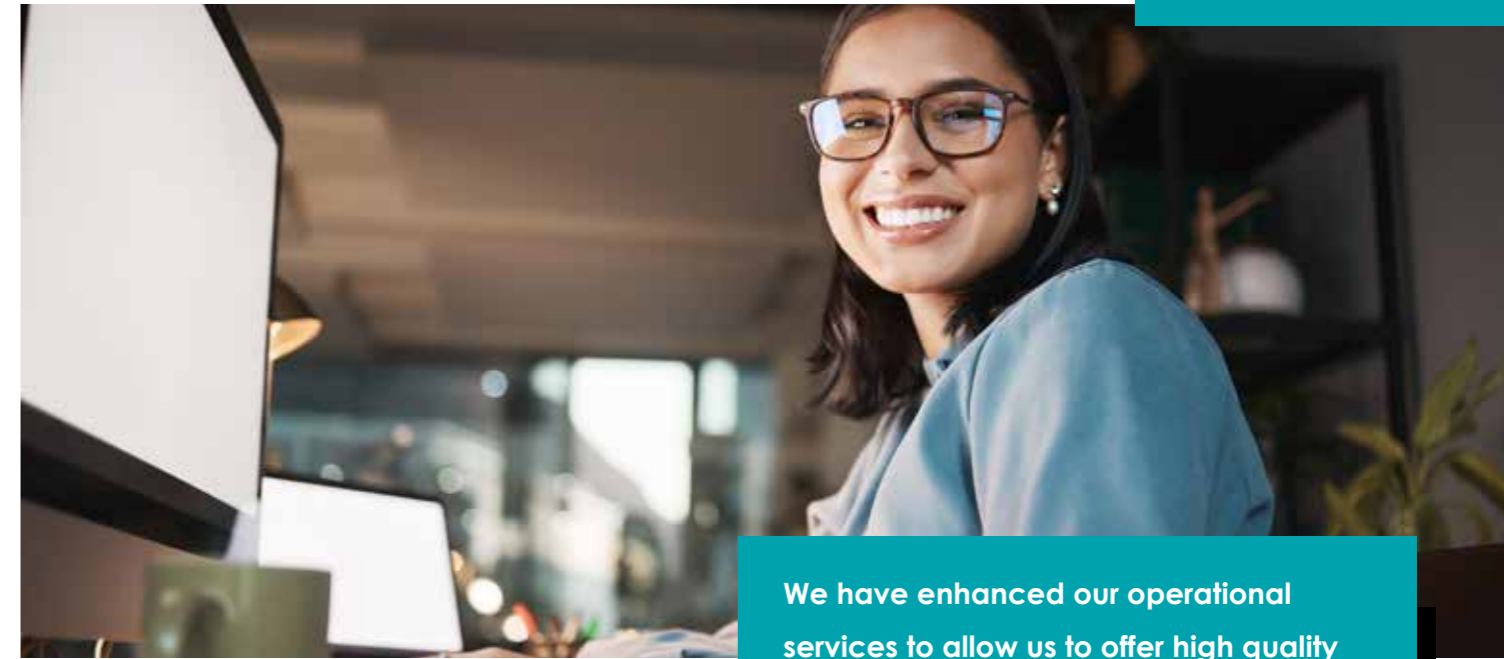
Due to a post-pandemic increase in the number of new Learner registrations, and a high volume of deferrals from 2020 and 2021, we experienced the highest numbers of Learners yet to go through our online examinations since their inception in 2020. These examinations were supported by our network of Associates, including our Examiners, SMEs, Presiding Examiners and Committee Members. We were delighted to support so many new registrants and assist existing registrants in their career development.

As part of the ongoing work with Providers and Learners, there was a focus in 2022/23 on professionalism in both Dental Nurse examinations and in their careers. We worked with the GDC guidelines to provide Learner information, advice and guidance on best practice and conduct when representing the profession. The use of advanced invigilation software and physical analysis provided additional assurance that Dental Nurses achieving an NEBDN qualification are conducting themselves professionally. The CEO and Engagement Manager attended a GDC workshop in March on professionalism, and subsequently incorporated the principles discussed into NEBDN's communication with stakeholders.

We worked alongside our online portfolio suppliers to improve functionality and reporting for Providers, who are now able to upload their own learning materials and use it as a Learning Management System (LMS). This benefits both our Providers and Learners as it will allow a secure environment to upload assignments, resources and teaching materials, creating a customised learning experience. The system also facilitates distance/online learning, allowing flexible learning around working in practice.

Finally, we achieved a first for NEBDN which was to provide e-certificates for our successful Learners enabling them to request a digital version of their certificate from their Provider as soon as they receive their results, which is made available through our CRM system, TheHub. This not only means they have immediate evidence of achievement for the GDC, their employer, a Higher Education Institution, etc, but also that if they lose their paper version, they still have their digital copy as a back-up.

| Qualifications



We have enhanced our operational services to allow us to offer high quality on-demand End-Point Assessments

With the recruitment of a second Qualification Development Manager post, we were able to focus on the review of all our Post-Registration qualifications to ensure they are aligned to what is currently required in practice. As a registered charity our mission is to provide qualifications to enhance lifelong career development for Dental Nurses. We have been working with a range of stakeholders, including relevant membership organisations, Providers, and SMEs to bring all our curricula up to date, including any required changes to portfolios of evidence, assessments and question banks, in preparation for our Post-Registration qualifications to be Ofqual recognised in 2024.

We continue to develop our qualification which will be integrated into the Dental Nursing Apprenticeship Standard. This qualification will be equivalent to our National Diploma and will be GDC regulated, leading to registration as a Dental Nurse.

We have been working with a range of dental and assessment experts on the development of the assessment methods within the qualification, including a new design of the portfolio of evidence. This will give the Learner and Assessor more of a holistic freedom to submit and assess various forms of evidence to achieve the Learning Outcomes and Assessment Criteria required in the On-Programme learning, and better supports the role of the Witness. This qualification will require approval by the GDC and Ofqual before becoming an integral part of our Apprenticeship offer as an EPAO. We submitted our qualification to the GDC via a programme submission in December 2022, and we await the outcome of their review.

Information Management

We undertook a full IT review in Spring 2022, taking into account the hybrid working styles we adopted during the pandemic.

This resulted in providing Staff with all the tools they required to work as flexibly and safely. This included moving to an entirely laptop-based hardware model, moving away from desktop hardware, allowing Staff to effectively work from anywhere.

We retired our redundant software systems, including our old Customer Relationship Management (CRM) system, accounting system, and file storage software, converting them to read-only programmes and moving them off our servers. These have been replaced with new, efficient, secure and effective systems as documented in previous reports. By moving to a cloud-based system we achieved the monumental aim of removing our physical servers from the organisation, saving us money and energy, and increasing our security. NEBDN is very proud about this achievement, as it represents a significant step in our online working model and striving to be a paperless organisation. We were also pleased to achieve our CyberEssentials accreditation for the fourth year running, with the above changes strengthening our cyber security.



Regulation

Ofqual

The Office of Qualifications and Examinations Regulation (Ofqual) regulates qualifications, examinations and assessments in England. After many months of hard work from the entire NEBDN Team, we submitted our application to Ofqual to become a recognised Awarding Organisation in May 2022. Further information was requested by Ofqual which was provided in October 2022, and we were then invited to a recognition panel in January 2023 which was attended by the CEO, Head of Operations, and Head of Strategy and Innovation. Following the panel, we were delighted to receive our notification of successful recognition from 31 January 2023. This achievement was the culmination of years of planning and ambition, which represents a huge milestone for NEBDN and its future strategic aims. NEBDN is now recognised by Ofqual to deliver qualifications at Level 3 and 4 in the Dentistry sector.

General Dental Council

We provided annual submissions to the GDC in June and November 2022 in response to questionnaires regarding specific areas the GDC were consulting on. In September 2022 we were informed that we would be having a routine full inspection from February 2023 and that this would be undertaken remotely. NEBDN's last inspection with the GDC took place in 2017.

In the lead up to the inspection date, NEBDN had to submit some key documentation consisting of:

- Pre-inspection Questionnaire – the purpose of which is to tell the GDC how NEBDN assures itself, through evidence that its National Diploma in Dental Nursing meets the Standards for Education.

- Pre-inspection Questionnaire - the purpose of which is for NEBDN to tell the GDC when and how the relevant Learning Outcomes from Preparing for Practice are assessed. The learning outcomes in Preparing for Practice reflect the knowledge, skills, attitudes and behaviours a dentist or dental care professional must have to practise safely, effectively and professionally.

On 21 February 2023 NEBDN met with a GDC panel made up of Clinical and Lay Quality Assurance Associates and NEBDN was represented by key programme leads. The day was split up across the three standards with a key focus on certain requirements selected by the GDC. At the end of the panel meeting, NEBDN received positive feedback on the following points:

- **Our assessment model**
- **Our invigilation process**
- **Organisation and preparedness of the team**
- **Relationship with Providers**
- **How we triangulate our information with our policies, processes and systems**

The second stage of the inspection is yet to take place. The purpose of this next stage is to assess whether the National Diploma in Dental Nursing meets the required standards in terms of content, assessment, and the safety of Learners and patients, and will involve the GDC liaising with a number of NEBDN Providers. Once stage two of the process has been completed with our Providers, we will find out the outcome of the overall inspection, at which point we will be informed of any 'Must Do' or 'Should Do' actions where we may have to further demonstrate our overall levels of compliance or best practice as required.

People

NEBDN embarked on a year of growth and development in 2022/23. Our ambitions around becoming an EPAO required further infrastructure support, and we were delighted to recruit the following positions in 2022/23:

Qualification Development Manager – an additional role to the existing department, to focus on the redevelopment of our Post-Registration qualifications to prepare them for Ofqual recognition.

Internal Quality Manager – joining our Quality Assurance Team, this role supports us in our reporting requirements to existing and future Regulators and will also undertake internal audits on our systems and processes to ensure we are working to the standards we have set ourselves and seek out efficiencies and improvements.

Project Manager – We recruited an experienced Project Manager on a Fixed Term Contract to lead our strategic goal to become an EPAO. The Project Manager is working closely with the Senior Management Team (SMT), key personnel and stakeholders, to shape the project, keep it on track, and report to the Board of Trustees on progress.

To support our new regulatory requirements, in December 2022 NEBDN undertook a restructure of the SMT. The result was the creation of two new roles, Director of Education & Regulation, and Director of Business Development. The Management Team and their relevant departments were allocated into the relevant directorate, with a focus on externally facing



Business Development, and regulated activity under Education & Regulation. This move ensures a clear segregation of responsibilities and allows us to focus on both our regulatory responsibilities and our excellent customer service.

As we grow the organisation, we continue to focus on high-quality staff training, development through our staff workshops and through individual personal development plans. We also gradually increased our face-to-face presence for our Team, allowing them to come together again properly post-pandemic, including our first Christmas party since 2019!



People



Engagement

In March 2022 NEBDN hosted its first conference since 2020, when we hosted our Providers in Milton Keynes. 'The Business of Dental Nursing' event shared our plans for the future and featured keynote speakers from the Education & Skills Funding Agency, The College of General Dentistry, and Leeds Teaching Hospital, who gave updates from the Dental Nursing and education arenas. We were also pleased to award our Special Recognition Awards to two very deserving winners nominated under the categories of Contribution to Dental Nursing and Contribution to Dental Nurse Education and Training. Congratulations to Emma Anastasi and Jacqui Elsdon.



In summer 2022 we undertook a recruitment drive for new SMEs and Associate Examiners. Bringing new SMEs into the Team supports our ambition to review all our Post-Registration qualifications to prepare them for Ofqual recognition and will help to ensure our curricula and assessment tasks match the skills and knowledge that is required of the modern Dental Nurse in practice.



In May 2022 we attended the Dentistry Show for the first time since 2019 at Birmingham NEC, where we had a stand opposite the Dental Nurses' forum. We engaged with a wide range of stakeholders, including Trainee and qualified Dental Nurses, existing and potential Providers, members of the GDC, our Associates and Committee members, and of course all members of the dental industry. The Dentistry Show attracts around 10,000 delegates and we were keen to meet as many as possible!

New Examiners

As the Learner numbers for our National Diploma continue to grow, we recruited additional Associate Examiners to support with vital roles, such as virtual markers and facilitators, giving the opportunity for passionate dental care professionals to work with us and bring Learners through the final step of their qualification. In addition to recruiting new Associate Examiners, we also offered renewal of contracts to our existing Examiner bank for a further two years, which also gave long-standing Associates the opportunity to retire with our sincere thanks for their service.

Examiner contract renewals

163

New Examiners recruited

16



Our ambitions for 2022/23

| Examination delivery

We are forecasting to continue to deliver record breaking Learner numbers in our examinations in 2023/24, with a combination of legacy deferrals from the pandemic period, and a strong number of new Learner registrations which is evidenced in our financial results from 2022/23. It is likely that our November 2023 National Diploma written examination will see the largest single cohort that NEBDN has ever examined, and we look forward to supporting these Learners right through to their GDC registration following the January 2024 OSCE.

In Summer 2023 we will be conducting our final examination review meeting to determine whether we will permanently continue to deliver our examinations in an online format. It will carefully consider all aspects of evidence-based assessment delivery, Learner, Provider, and stakeholder feedback, finances, regulatory requirements and ultimately our charitable goals. We have conducted examination review meetings in 2020, 2021 and 2022 to provide assurance that the online assessment method stands up in every way against face-to-face delivery. We will announce the outcome to our stakeholders once the meeting has taken place.

Throughout 2023/24 we plan to work closely with our online examination platform providers to work on the following improvements for our beneficiaries:

- Providers will be able to log into the examination platform and view the scores and feedback for each of their Learners for each exam. This will allow 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 will be created to allow 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.

- Improvements to the invigilation function of the platform, assuring our Learners and stakeholders that our examinations are robust and secure
- An increase in the types of devices that can be used with the software to mark examinations – this will allow a wider network of Associates to work with us during our examinations

In addition to the above improvement, there are two further projects in particular which we have ambitions to achieve in 2023/24. The first of these is to develop the ability for a Provider to deliver mock examinations to their Learners through our online examination platform. This not only allows good practice of preparing Learners for their examinations through a mock environment, but using the actual platform gives the Learner the full immersive experience of what to expect on exam day.

The second is to develop a feature which detects when a Learner's device is struggling to run the online examination software, and automatically go into a different mode to assist with any device issues on exam day – this will help give our Learners every possible chance to undertake their examinations even if they are having technical issues with their device.

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

| Qualifications



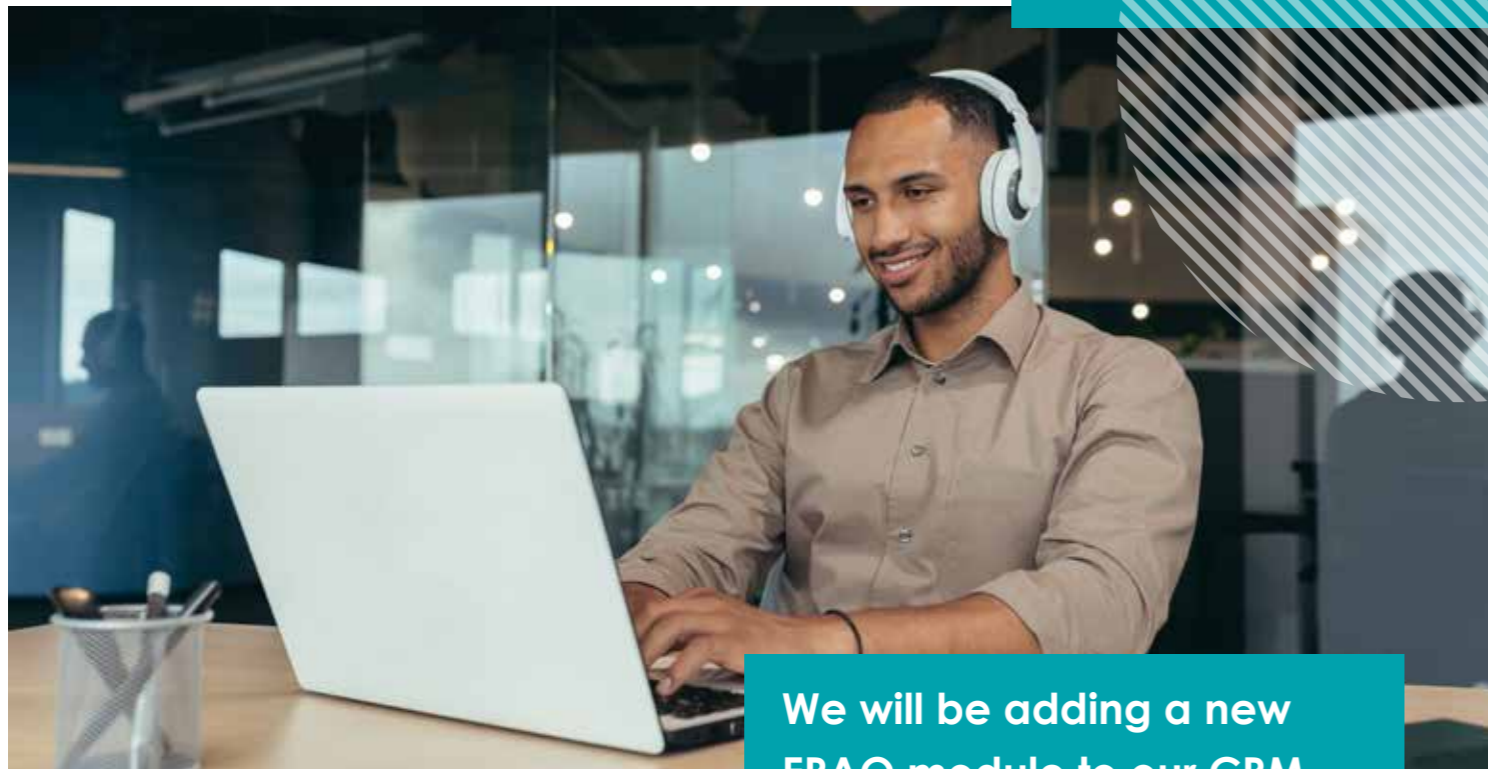
As previously mentioned, as part of our Apprenticeship journey, our integrated qualification must be approved by the GDC, and we submitted our application for this approval in December 2022. We hope to gain approval in Spring 2023, which will bring us closer to launching our Apprenticeship product in Autumn 2023.

While the structure of the Apprenticeship qualification has been finalised, work on the on-programme assessment and the portfolio of evidence will continue into 2023/24. We are taking the opportunity to liaise with various stakeholder groups to ensure our portfolio represents the most up to date practice, that the assessment activities are appropriate, and that we can create a flexible and holistic approach to teaching, learning and demonstrating acquisition of skills. We are working with our online portfolio platform 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 will provide benefit as it ensures our education systems are robust and aligned to the relevant regulators.

NEBDN's goal is to launch the Ofqual regulated versions of its Post-Registration qualifications in 2024. This will allow Learners undertaking our qualifications to potentially draw down public funding to cover their costs and to undertake a qualification on the Regulated Qualifications Framework (RQF) which could attract UCAS points and recognised credits. Ofqual regulation is an internationally recognised mark of quality, meaning Learners' qualifications can be recognised worldwide.

| Information Management



We will be adding a new EPAO module to our CRM system - TheHub, in 2023.

As a business we are continuously reviewing our information technology and looking for improvements. We will work closely with our IT supplier to ensure that we have appropriate licensing and security awareness, and we aim to maintain an element of cyber strategy in our ambitions for the future. We will focus on training and further embedding IT security awareness into our daily activities to protect the business and the Team. We will utilise a Cyber Security Assessment Tool (CSAT) to review the current structure and implement an action plan to increase our overall Microsoft security score. In addition, we will renew our CyberEssentials accreditation 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 will be adding a new EPAO module to our CRM system - TheHub, in 2023. This module will track the Learners' activity from registration right through to certification, ensuring regulatory compliance and streamlining our processes, such as arranging the EPA with the Learner and Assessor. It will also allow enhanced reporting, and feed into other systems such as our finance software and examination platform.

| Regulation



Our key aim for the 2022/23 year is to secure Ofqual recognition.

Our strategic aim to become an EPAO will require further significant regulation goals. Now we have achieved Ofqual recognition as an Awarding Organisation, the next step will be to widen our scope to be recognised to deliver EPAs. Ofqual act as the External Quality Assurer for Apprenticeships, so we will need to satisfy to fulfil this additional requirement to be one step closer to proving the Dental Nurse Apprenticeship. Once we have Ofqual recognition, and GDC approval of the Apprenticeship qualification, the final step will be to apply to the Education and Skills Agency to be on the Register of EPAOs. This will be the final step in the entire project to become an EPAO and we plan to make our application in Summer 2023.

Stage two of our GDC inspection is due to take place in Summer 2023, and we look forward to receiving the outcome and any feedback. Throughout 2023/24 we will continue to work closely with the GDC on any consultations, any updates in standards, and support them in their strategic priorities.

People & Culture

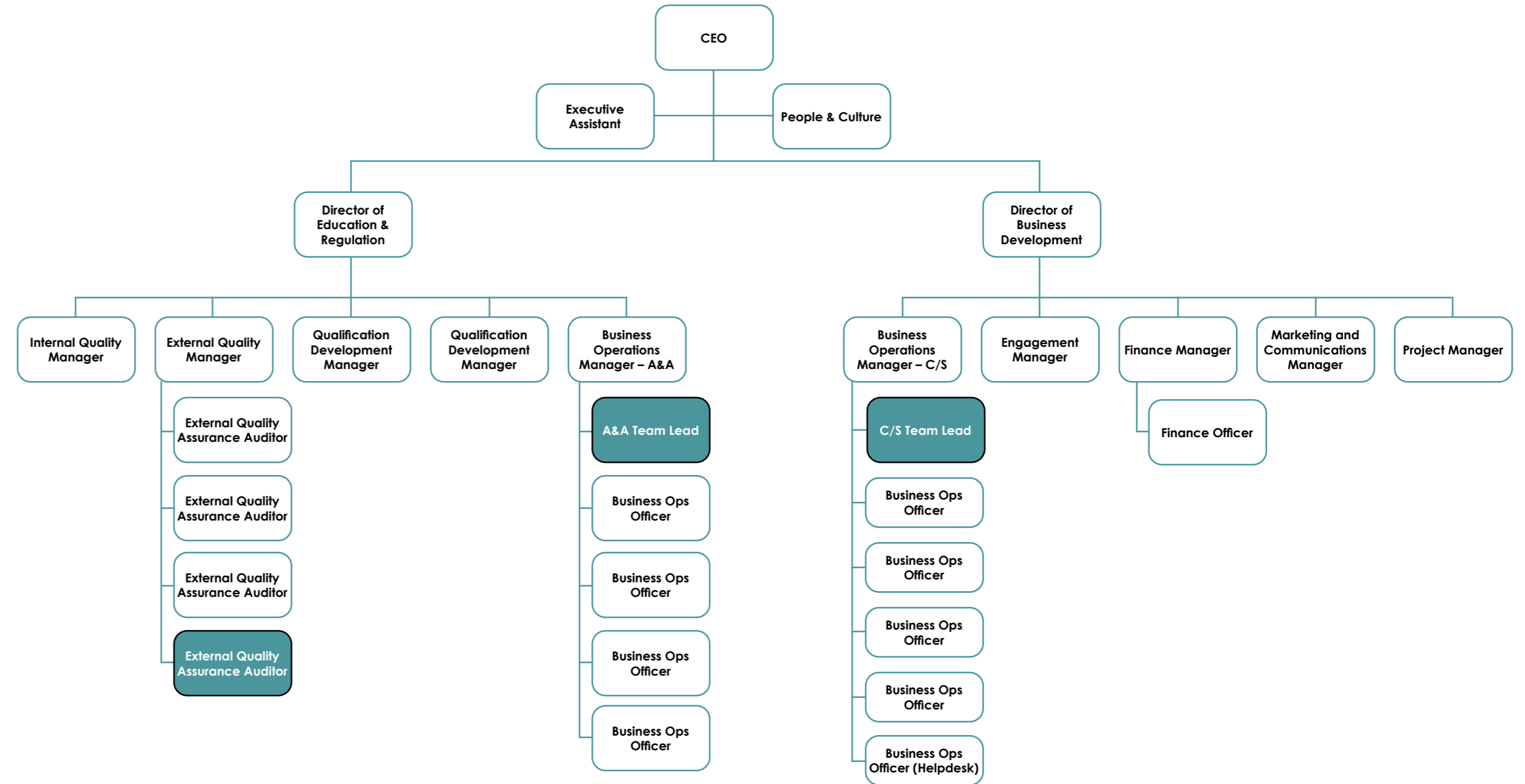


The focus for all our team in 2023/24 will be on our organisational values

As our Learner numbers continue to grow alongside the number of regulators we report to, we plan to strengthen the Team in a number of areas. We have been continuously growing the Team over the last few years, and we now acknowledge that NEBDN staff numbers now require a dedicated People and Culture Adviser to champion NEBDN values, develop excellent employee relations and support with strengthening the organisational culture. They will also provide effective HR support and advisory service to Managers and Employees to maximise the consistent and effective application of HR policies, procedures and initiatives. We will look to recruit this position imminently.

As our Learner, Provider and product numbers grow, we are also intending to recruit two new Team Lead positions in our Operations teams (Customer Support and Assessment & Awards). These positions will 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. We intend to recruit for these positions in Summer 2023.

Staff Structure



Engagement

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



NEBDN will be exhibiting at the Dentistry Show at the NEC in May 2023 with a view to meeting and supporting as many stakeholders as possible. We also intend to continue our attendance at various stakeholder events, such as those held by the GDC and the Dental Nurse membership organisations – the British Association of Dental Nurses (BADN) and the Society of British Dental Nurses (SBDN).

As part of our project to become an EPAO, we will be undertaking various activities in the engagement arena to fulfil our requirements. In our Associate network we will be recruiting 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 will be required to have an Assessor qualification and have experience in dealing with EPAs. We will look to recruit our first Associate Assessor in Summer 2023.

In order to keep our current Providers up to date with our Apprenticeship developments, we will hold Provider Forums through Spring and Summer 2023. These will both inform all our Providers of our future plans and also give valuable assistance to those Providers who are interested in delivering NEBDN's Dental Nurse Apprenticeship when it is launched. We are planning to have 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 will have access to one-to-one guidance via our Engagement Manager.

Financial Review

Finance and business review from 2022/23

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 many of our COVID-related deferrals, Learners finally sitting their examinations created an income for 2022/23 which was very healthy at £2,242,823. This is an income level that we believe has now finally recovered following a decrease over the last two financial years due to the pandemic. 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 examinations, when that income is allocated.

The income that has been allocated to February, (a non-examination month), is money previously held in the balance sheet for Learners who have withdrawn from their course but was held due to the uncertain employment and studying climate over the last few years. In these 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 22/23.

The income from investments during the fiscal year 2022/23 amounted to £32,130. Nevertheless, it's important to note that during the same period, we also incurred a loss of £13,354 due to the disposal and revaluation of investments during the year.

We have kept tight control over examination 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 - mostly in salaries for new posts, our outgoings remained at a good level in relation to our income, at £1,671,334.

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a result of £590,265.

NEBDN's calculated Reserves for 2022/23 as per our policy £998,234. At the end of the year, total Reserves were £1,734,300, of which free reserves (general unrestricted reserves less fixed assets) amount to £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 fourteen 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 2022.

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 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)

Faizal Essat – Lay

Gill Jones – Clinical

Jane Kilgannon – Lay

Julia Frew – Lay (End of Term October 2022)

Julie Byrom – Clinical

Kathryn Duffy – Lay

Louise Belfield – Clinical

Rebecca Cox – Clinical

Paul Griffith – Lay

Sarah Young (previous Chair) – Lay (End of Term October 2022)

Stephen Clark – Lay

Stephen D'Souza – Clinical

Ulpee Darbar – Clinical

The work of the Board Committees

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 28 February 2023. 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.

| | |
|-----------------------------|--|
| Bankers: | 36 St Andrew Square, Edinburgh, United Kingdom, EH2 2YB |
| Solicitors: | Brabners LLP, Horton House, Exchange Flags, Liverpool, Merseyside L2 3YL. |
| Auditors: | McLintocks (NW) Limited, 46 Hamilton Square, Birkenhead, Wirral, Merseyside CH41 5AR. |
| Investment Advisers: | Tilney Investment Management Services Ltd, Royal Liver Building, Pier Head, Liverpool, L3 1NY. |

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 19 September 2023.



James Ashworth-Holland

Chair of the Board of Trustees



Independent Auditor's Report

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of National Examining Board For Dental Nurses (the 'charity') for the year ended 28 February 2023 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 2023 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

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

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

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

25.09.2023

Accountants Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

| | Notes | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--|-------|---------------------------------|---------------------------------|
| Income from: | | | |
| Charitable activities | 3 | 2,242,823 | 1,318,395 |
| Investments | 4 | 32,130 | 17,296 |
| Total income | | 2,274,953 | 1,335,691 |
| Expenditure on: | | | |
| Raising funds | 5 | 5,868 | 5,440 |
| Charitable activities | 6 | 1,665,466 | 1,432,974 |
| Total expenditure | | 1,671,334 | 1,438,414 |
| Net gains/(losses) on investments | 11 | (13,354) | 28,222 |
| Net movement in funds | | 590,265 | (74,501) |
| Fund balances at 1 March 2022 | | 1,144,035 | 1,218,532 |
| Fund balances at 28 February 2023 | | 1,734,300 | 1,144,031 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

BALANCE SHEET

AS AT 28 FEBRUARY 2023

| | Notes | 2023 | | 2022 | |
|--|-------|-------------|-----------|-------------|-----------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 13 | 35,741 | | 39,378 | |
| Tangible assets | 14 | 36,207 | | 33,490 | |
| Investments | 15 | 588,121 | | 575,974 | |
| | | | 660,069 | | 648,842 |
| Current assets | | | | | |
| Stocks | 16 | 16,672 | | 18,778 | |
| Debtors | 17 | 522,018 | | 353,544 | |
| Cash at bank and in hand | | 2,901,211 | | 2,365,994 | |
| | | | 3,439,901 | | 2,738,316 |
| Creditors: amounts falling due within one year | 18 | (2,237,595) | | (2,135,902) | |
| Net current assets | | | 1,202,306 | | 602,414 |
| Total assets less current liabilities | | | 1,862,375 | | 1,251,256 |
| Creditors: amounts falling due after more than one year | 19 | (128,075) | | (107,225) | |
| Net assets | | | 1,734,300 | | 1,144,031 |
| Income funds | | | | | |
| Unrestricted funds | | | | | |
| Designated funds | 21 | 56,540 | | 57,403 | |
| General unrestricted funds | | 1,677,760 | | 1,086,628 | |
| | | | 1,734,300 | | 1,144,031 |
| | | | 1,734,300 | | 1,144,031 |

The financial statements were approved by the Trustees on **19 September 2023**.

James Ashworth-Holland

James Ashworth-Holland

Chair of the Board of Trustees

Company registration number 05580200

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2023

| | Notes | 2023 | | 2022 | |
|--|-------|-----------|-----------|----------|-----------|
| | | £ | £ | £ | £ |
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 24 | 570,001 | | 576,936 | |
| Investing activities | | | | | |
| Purchase of intangible assets | | (9,039) | | (27,486) | |
| Purchase of tangible fixed assets | | (32,374) | | (13,169) | |
| Purchase of investments | | (125,526) | | (95,506) | |
| Proceeds from disposal of investments | | 100,025 | | 98,546 | |
| Investment income received | | 32,130 | | 17,296 | |
| Net cash used in investing activities | | | (34,784) | | (20,319) |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 535,217 | | 556,617 |
| Cash and cash equivalents at beginning of year | | | 2,365,994 | | 1,809,377 |
| Cash and cash equivalents at end of year | | | 2,901,211 | | 2,365,994 |

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

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

The charity's financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. The Covid-19 pandemic was unexpected and it is recognised that it will have an impact on the future income and expenditure of the charity and led to a reassessment of the charity's budget and business plan. No significant concerns have been noted and it is considered appropriate to continue to prepare the financial statements on a going concern basis.

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 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 2023

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 2023

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.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

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 Charitable activities

| | 2023 £ | 2022 £ |
|-------------|-----------|-----------|
| Course fees | 2,242,823 | 1,318,395 |

4 Investments

| | Unrestricted funds | Unrestricted funds |
|--------------------------------|-----------------------|-----------------------|
| | 2023 £ | 2022 £ |
| Income from listed investments | 13,300 | 8,419 |
| Interest receivable | 18,830 | 8,877 |
| | 32,130 | 17,296 |

5 Raising funds

| | Unrestricted funds | Unrestricted funds |
|-----------------------|-----------------------|-----------------------|
| | 2023 £ | 2022 £ |
| Investment management | 5,868 | 5,440 |
| | 5,868 | 5,440 |

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

6 Charitable activities

| | 2023 £ | 2022 £ |
|---|------------------|------------------|
| Staff costs | 721,060 | 646,177 |
| Examiners' costs | 82,105 | 65,682 |
| E-marking and upgrades | 11,760 | 11,760 |
| Records of experience | 97,428 | 70,784 |
| OSCE equipment | 168,192 | 121,919 |
| Centre expenses | 4,645 | 32,848 |
| Reviews, marking, feedback and training | 12,226 | 6,573 |
| Quality assurance expenses | 2,367 | 2,494 |
| Purchase of badges, buckles and belts | 754 | 9,096 |
| | <u>1,100,537</u> | <u>967,333</u> |
| Share of support costs (see note 7) | 460,642 | 378,419 |
| Share of governance costs (see note 7) | 104,287 | 87,222 |
| | <u>1,665,466</u> | <u>1,432,974</u> |

7 Support costs

| | Support costs £ | Governance costs £ | 2023 £ | Support costs £ | Governance costs £ | 2022 £ |
|--|--------------------|-----------------------|----------------|--------------------|-----------------------|----------------|
| Staff costs | 152,388 | 44,559 | 196,947 | 137,556 | 42,720 | 180,276 |
| Depreciation | 42,337 | - | 42,337 | 48,217 | - | 48,217 |
| Staff recruitment and training | 42,732 | - | 42,732 | 19,263 | - | 19,263 |
| Property costs | 49,086 | - | 49,086 | 45,570 | - | 45,570 |
| Marketing | 11,870 | - | 11,870 | 9,584 | - | 9,584 |
| General admin costs | 162,229 | - | 162,229 | 118,229 | - | 118,229 |
| Audit fees | - | 5,400 | 5,400 | - | 5,400 | 5,400 |
| Accountancy | - | 4,535 | 4,535 | - | 4,535 | 4,535 |
| Legal and professional | - | 37,784 | 37,784 | - | 27,061 | 27,061 |
| Trustee costs | - | 12,009 | 12,009 | - | 7,506 | 7,506 |
| | <u>460,642</u> | <u>104,287</u> | <u>564,929</u> | <u>378,419</u> | <u>87,222</u> | <u>465,641</u> |
| Analysed between Charitable activities | <u>460,642</u> | <u>104,287</u> | <u>564,929</u> | <u>378,419</u> | <u>87,222</u> | <u>465,641</u> |

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

8 Auditor's remuneration

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Fees payable to the charity's auditor and associates: | | |
| Audit of the charity's annual accounts | 5,400 | 5,400 |
| Non-audit services | | |
| All other non-audit services | - | 5,839 |

9 Trustees

Trustees' Remuneration

During the year no Trustees received remuneration for their services as Trustees, however, Rebecca Cox received £437 and Julie Byrom received £892 for their services as examiners.

Trustees' expenses

During the year no Trustees received remuneration for their services as Trustees. During the year 10 trustees were reimbursed for travelling expenses totalling £2,810.

During the year 10 trustees were reimbursed for travelling expenses totalling £2,810.

10 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-----------------------|----------------|----------------|
| Admin & support staff | 12 | 10 |
| Management | 14 | 12 |
| Total | <u>26</u> | <u>22</u> |

Employment costs

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 769,425 | 691,427 |
| Social security costs | 76,939 | 66,461 |
| Other pension costs | 71,643 | 68,565 |
| | <u>918,007</u> | <u>826,453</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 £214,124 (2022: £257,694).

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

10 Employees (Continued)

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

| | 2023 Number | 2022 Number |
|-------------------|----------------|----------------|
| £60,001 - £70,000 | - | 1 |
| £70,001 - £80,000 | 1 | - |
| | <u>1</u> | <u>-</u> |

11 Net gains/(losses) on investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|------------------------------------|------------------------------------|------------------------------------|
| Revaluation of investments | (17,940) | 27,307 |
| Gain/(loss) on sale of investments | 4,586 | 915 |
| | <u>(13,354)</u> | <u>28,222</u> |

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

| | Software £ | Patents & licences £ | Website costs £ | Total £ |
|------------------------------------|---------------|----------------------------|--------------------|---------------|
| Cost | | | | |
| At 1 March 2022 | 58,806 | 1,298 | 4,320 | 64,424 |
| Additions - separately acquired | 9,039 | - | - | 9,039 |
| | <u>67,845</u> | <u>1,298</u> | <u>4,320</u> | <u>73,463</u> |
| Amortisation and impairment | | | | |
| At 1 March 2022 | 21,066 | 784 | 3,195 | 25,045 |
| Amortisation charged for the year | 11,272 | 325 | 1,080 | 12,677 |
| | <u>32,338</u> | <u>1,109</u> | <u>4,275</u> | <u>37,722</u> |
| Carrying amount | | | | |
| At 28 February 2023 | <u>35,507</u> | <u>189</u> | <u>45</u> | <u>35,741</u> |
| At 28 February 2022 | <u>37,740</u> | <u>513</u> | <u>1,125</u> | <u>39,378</u> |

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

14 Tangible fixed assets

| | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|-------------------------------|----------------|----------------|
| Cost | | | |
| At 1 March 2022 | 29,232 | 123,398 | 152,630 |
| Additions | - | 32,374 | 32,374 |
| | <u>29,232</u> | <u>155,772</u> | <u>185,004</u> |
| At 28 February 2023 | 29,232 | 155,772 | 185,004 |
| Depreciation and impairment | | | |
| At 1 March 2022 | 19,875 | 99,262 | 119,137 |
| Depreciation charged in the year | 2,662 | 26,998 | 29,660 |
| | <u>22,537</u> | <u>126,260</u> | <u>148,797</u> |
| At 28 February 2023 | 22,537 | 126,260 | 148,797 |
| Carrying amount | | | |
| At 28 February 2023 | <u>6,695</u> | <u>29,512</u> | <u>36,207</u> |
| At 28 February 2022 | <u>9,355</u> | <u>24,135</u> | <u>33,490</u> |

15 Fixed asset investments

| | Listed investments £ | Cash in portfolio | Total £ |
|--------------------------|----------------------------|----------------------|----------------|
| Cost or valuation | | | |
| At 1 March 2022 | 562,863 | 13,111 | 575,974 |
| Additions | 125,526 | - | 125,526 |
| Valuation changes | (17,940) | (10,918) | (28,858) |
| Disposals | (84,521) | - | (84,521) |
| | <u>585,928</u> | <u>2,193</u> | <u>588,121</u> |
| At 28 February 2023 | 585,928 | 2,193 | 588,121 |
| Carrying amount | | | |
| At 28 February 2023 | <u>585,928</u> | <u>2,193</u> | <u>588,121</u> |
| At 28 February 2022 | <u>562,863</u> | <u>13,111</u> | <u>575,974</u> |

The historical cost of the investments held at 28 February 2023 was £529,388 (2022 £505,460).

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

| 16 Stocks | | 2023 £ | 2022 £ |
|--|-------|------------------|------------------|
| Stock | | 16,672 | 18,778 |
| | | <u>16,672</u> | <u>18,778</u> |
| 17 Debtors | | 2023 £ | 2022 £ |
| Amounts falling due within one year: | | | |
| Trade debtors | | 278,033 | 174,199 |
| Other debtors | | 3,936 | 21,723 |
| Prepayments and accrued income | | 240,049 | 157,622 |
| | | <u>522,018</u> | <u>353,544</u> |
| 18 Creditors: amounts falling due within one year | Notes | 2023 £ | 2022 £ |
| Other taxation and social security | | 20,125 | 12,568 |
| Deferred income | 20 | 1,994,625 | 1,942,585 |
| Trade creditors | | 207,800 | 159,928 |
| Other creditors | | 3,802 | 4,850 |
| Accruals and deferred income | | 11,243 | 15,971 |
| | | <u>2,237,595</u> | <u>2,135,902</u> |
| 19 Creditors: amounts falling due after more than one year | Notes | 2023 £ | 2022 £ |
| Deferred income | 20 | 128,075 | 107,225 |
| | | <u>128,075</u> | <u>107,225</u> |
| 20 Deferred income | | 2023 £ | 2022 £ |
| Arising from fees in advance | | 2,122,700 | 2,049,810 |
| | | <u>2,122,700</u> | <u>2,049,810</u> |

Deferred income is included in the financial statements as follows:

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

| 20 Deferred income | | 2023 £ | 2022 £ |
|-------------------------------------|--|------------------|------------------|
| (Continued) | | | |
| Deferred income is included within: | | | |
| Current liabilities | | 1,994,625 | 1,942,585 |
| Non-current liabilities | | 128,075 | 107,225 |
| | | <u>2,122,700</u> | <u>2,049,810</u> |
| Movements in the year: | | | |
| Deferred income at 1 March 2022 | | 2,049,810 | 1,473,600 |
| Released from previous periods | | (2,218,545) | (1,385,580) |
| Resources deferred in the year | | 2,291,435 | 1,961,790 |
| | | <u>2,122,700</u> | <u>2,049,810</u> |
| Deferred income at 28 February 2023 | | <u>2,122,700</u> | <u>2,049,810</u> |

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 March 2021 £ | Revaluations, gains and losses £ | Balance at 1 March 2022 £ | Revaluations, gains and losses £ | Balance at 28 February 2023 £ |
|--------------------------------|---------------------------------|---|---------------------------------|---|--|
| Investment revaluation reserve | 148,846 | (91,443) | 57,403 | (863) | 56,540 |
| | <u>148,846</u> | <u>(91,443)</u> | <u>57,403</u> | <u>(863)</u> | <u>56,540</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 2023

22 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:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 25,024 | 25,024 |
| Between two and five years | 30,837 | 57,528 |
| | <u>55,861</u> | <u>82,552</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.

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

24 Cash generated from operations

| | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Surplus/(deficit) for the year | 590,265 | (74,501) |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (32,130) | (17,296) |
| Gain on disposal of investments | (4,586) | (915) |
| Fair value gains and losses on investments | 17,940 | (27,307) |
| Depreciation and impairment of tangible fixed assets | 42,337 | 48,217 |
| Movements in working capital: | | |
| Decrease/(increase) in stocks | 2,106 | (979) |
| (Increase)/decrease in debtors | (168,474) | 67,403 |
| Increase in creditors | 49,653 | 6,104 |
| Increase in deferred income | 72,890 | 576,210 |
| Cash generated from operations | <u>570,001</u> | <u>576,936</u> |

25 Analysis of changes in net funds

The charity had no debt during the year.

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