

2025/26

NEBDN ANNUAL REPORT

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

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CHAIR'S WELCOME



"We remain committed to championing the development, progression and recognition of dental nurses at every stage of their career"

As the Board reflect on 2025, we are proud of the progress NEBDN has continued to make in delivering its strategic ambitions and strengthening its impact across the dental education. Over the past year, the organisation has built on strong foundations, demonstrating resilience, ambition and a clear commitment to quality, qualifications and engagement, in line with the strategic plan.

This has been a year of continued development for NEBDN. We have strengthened the quality and breadth of services for Learners, Providers and other key stakeholders.

Over the course of the year, we gained additional regulation under Ofqual and Council for the Curriculum, Examinations and Assessment (CCEA) for our routes to registration and we embedded the General Dental Council (GDC) Safe Practitioner Framework (SPF) across these qualifications. We have also been pleased to see continued Learner progression and success, welcoming more qualified dental nurses into the workforce and supporting the wider profession.

As a Board, we remain committed to championing the development, progression and recognition of dental nurses at every stage of their career. Through high quality qualifications, continued upskilling, clear career pathways and professional development opportunities, NEBDN will continue to support dental nurses from initial qualification through to advanced practice and lifelong learning. Research and development will play an important role in shaping this work, helping NEBDN to identify emerging workforce needs, test new approaches, and ensure future qualifications and Continuing Professional

CHAIR'S WELCOME (CONT)

Development (CPD) opportunities remain relevant, evidence led and aligned with the evolving dental education landscape.

Our priority is to ensure that this support remains current, sustainable and valuable to the profession, while strengthening the dental nursing workforce and contributing to the quality of care provided to patients.

The past year has provided further opportunities to celebrate excellence across the dental nursing profession. We were delighted to recognise the outstanding achievements of our Special Recognition Award (SRA) winners across the individual, group and learner award categories, each of whom demonstrated the exceptional commitment and impact that make receiving this award such a significant success.

We would like to express our sincere thanks to fellow colleagues at NEBDN, whose professionalism, dedication and hard work continue to drive the organisation forward. We also recognise the valuable contribution of our Trustees, whose guidance, oversight and collective expertise strengthen our governance and support NEBDN's long term success.

We also extend our thanks to our Assessors, Providers, Associates, Committee members, Chief External Examiners and Advisors. Your expertise and commitment continue to underpin the quality, credibility and impact of NEBDN's work, and we are grateful for the important role you play in supporting Learners and the profession.

Thank you for your continued support of NEBDN and the dental nursing profession.

The past year has provided further opportunities to celebrate excellence across the dental nursing profession.



Louise Belfield
Chair of the Board of Trustees

CEO SUMMARY

A year shaped by progress, resilience, and purposeful development across NEBDN.

With our first year of our 2024-28 strategy coming to an end, this year has demonstrated strong progress against our strategic priorities:



Qualifications, Quality, and Engagement. Our 10-qualification suite including seven Post-Registration pathways, continues to expand its reach, supported by our network of Examiners, Assessors, Invigilators, Subject Matter Experts, Assessment Writers and Providers. Their contribution ensures the validity, reliability and integrity of our assessments.

In addition, we are grateful for the internal support and contributions from the NEBDN team, working alongside our Committee Members, Chief External Examiners, Educational Advisors and Board of Trustees. Our team has demonstrated remarkable adaptability and unity in ensuring NEBDN remains a trusted AO during a period of rapid change within the dental education landscape.

Learner registrations and examination participation remained consistently strong throughout the year with another record cohort size reflecting the interest in dental career pathways and the dental nurse profession both for those newly joining Dentistry and those expanding their career aspirations.

Digital development and innovation has remained a key area in shaping our strategic direction and ensuring that we remain aligned to the needs of our customers. As part of our commitment to innovation, we have been exploring how Artificial Intelligence (AI) can support greater operational efficiency and contribute to the future development of assessment practice across the education sector. Going forward, we will utilise AI in a responsible and measured way, to apply efficiencies across the organisation and support future developments in assessment practice while maintaining standards of quality, regulatory compliance and public confidence.

> **We continue to recognise the pressures and challenges faced by our Providers and remain committed to reviewing and improving the support we offer.**

As part of our ongoing commitment to stakeholders, NEBDN has further strengthened its team by recruiting individuals with specialist skills and expertise to enable us to provide more focused support throughout the Provider journey, whilst also reinforcing quality across our services. With our dedicated Provider Services team we have been able to deepen our engagement with Providers, offering a greater level of support and provide a listening ear.

CEO SUMMARY (CONT)

This has supported our ongoing review of products and processes, helping to ensure that we continue to retain a high standard of quality.

As we head into year two of the strategy and continue to review our priorities to ensure they are appropriate we will continue to invest in and develop our team. Quality remains the cornerstone of our business, and we will continue to commit to excellence, innovation and continuous improvement across all areas of the organisation.

On behalf of the NEBDN team, we extend our thanks to everyone who has contributed to another transformational year for NEBDN.



Kate Kerslake
Chief Executive Officer (CEO)



STRATEGIC PRIORITIES:

QUALIFICATIONS, QUALITY, ENGAGEMENT



MISSION AND IMPACT

We continue our mission to deliver high quality qualifications exclusively for dental nurses. Our qualifications are designed not only to develop Learners but also to enhance the skills that they contribute within the wider dental team, improving patient outcomes and strengthening clinical services. Aligned with our updated mission in October 2025, we fulfil our mission by delivering high-quality qualifications exclusively for dental nurses. NEBDN is the only Awarding Organisation (AO) solely dedicated to this part of the profession, offering a suite of ten qualifications which includes seven Post-Registration qualifications. Our programmes are designed to ensure that every Learner gains the skills, knowledge, and understanding needed to deliver exceptional patient care and provide professional support within the dental team.

Our work is strengthened by a dedicated network of Associates including, Examiners, Assessors, Subject Matter Experts (SMEs), Assessment writers and Invigilators, the majority of whom are experienced dental care professionals. Their insights help shape the design and delivery of our assessments, ensuring they remain focused on the evolving demands of dental care providers.



HIGHLIGHTS FROM 2025/26

The launch of NEBDN's new regulated Level 3 Diploma in Dental Nursing on 1st July 2025 marked a defining moment in the organisation's evolution, a transformation of the leading National Diploma as a regulated qualification recognised across England. This milestone reflects NEBDN's continued commitment to innovation, quality, and the enhancement of Learner pathways.

With regulation by Ofqual in England and CCEA in Northern Ireland, NEBDN entered the regulated awarding space with a qualification that also aligns fully to the GDC SPF (SPF) ensuring that the Diploma sets standards required for safe, effective practice in dental nursing.

The additional regulation elevates the qualification's national recognition and enhances its appeal for Learners, Employers, and training Providers. It also consolidates NEBDN's position as a key awarding body within dental nurse education.

During the year, NEBDN introduced the Cornerstone Initiative, an organisational activity established to strengthen the quality, consistency and clarity of regulated qualification delivery. Through this work, we engaged closely with Providers, through both 1-1 meetings and webinars, to listen to feedback, identify where further clarity or support was needed, and improve the guidance and processes that underpin a consistent and confident Provider experience.

This collaborative approach brought together expertise from across the organisation and has led to improved engagement, with Provider feedback indicating greater understanding and confidence in navigating qualification requirements. This work forms part of NEBDN's ongoing commitment to continuous improvement, regulatory assurance, and the delivery of high quality, Learner focused qualifications.

NATIONAL DIPLOMA AND LEVEL 3 DIPLOMA IN DENTAL NURSING

NEBDN's National Diploma has long been recognised by the GDC for meeting its educational standards and equipping Learners with the competencies needed for safe, effective professional practice. In 2025, National Diploma was replaced by the regulated NEBDN Level 3 Diploma in Dental Nursing, marking an important step in strengthening recognition, consistency and regulatory assurance across dental nurse education.

The Level 3 Diploma incorporates the GDC learning outcomes from the SPF, reflecting the commitment that every AO is required to uphold. The Level 3 Diploma will play a central role in shaping a skilled, confident workforce across the UK.

NEBDN's priority is to ensure that every Level 3 Diploma graduate demonstrates the competence and confidence required for safe professional practice, while continuing to engage with the sector to ensure the qualification remains responsive to future workforce needs. Maintaining these robust standards strengthens the quality of patient care across the profession.

EXAM NUMBERS 2025/26

* In comparison to 2024/25 exam numbers.



POST-REGISTRATION QUALIFICATIONS

In 2025/26, NEBDN strengthened its commitment to supporting dental nurses at every stage of their professional journey. Throughout the year, we continued to work closely with expert practitioners, dental nurses, dentists, wider members of the dental team, and industry specialists to review the requirements in readiness to update our Post-Registration qualifications.

We remain proud to offer seven Post-Registration qualifications in specialised areas, each designed to provide focused expertise that enhances both clinical capability and career progression. In 2025, these qualifications continued to support hundreds of dental nurses in advancing their professional development, broadening their opportunities, and contributing to improved patient care.

EXAM NUMBERS 2025/26





*In comparison to 2024/25 exam numbers.



NEBDN ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2025/26

EXAM DELIVERY

In 2025/26 we continued to see exceptional growth in the number of Learners assessed through our examinations, all of which were reflected in our financial results for the year. In the six months from April to November 2025 we saw an increase of 16%. We continue to experience significant growth in examination activity year on year across all of our examinations. This growth reflects sustained demand for NEBDN qualifications and contributes to the organisation's overall performance during the year. To support this growth we are exploring the use of AI for efficiencies in analysing data and producing our Provider and Learner feedback.

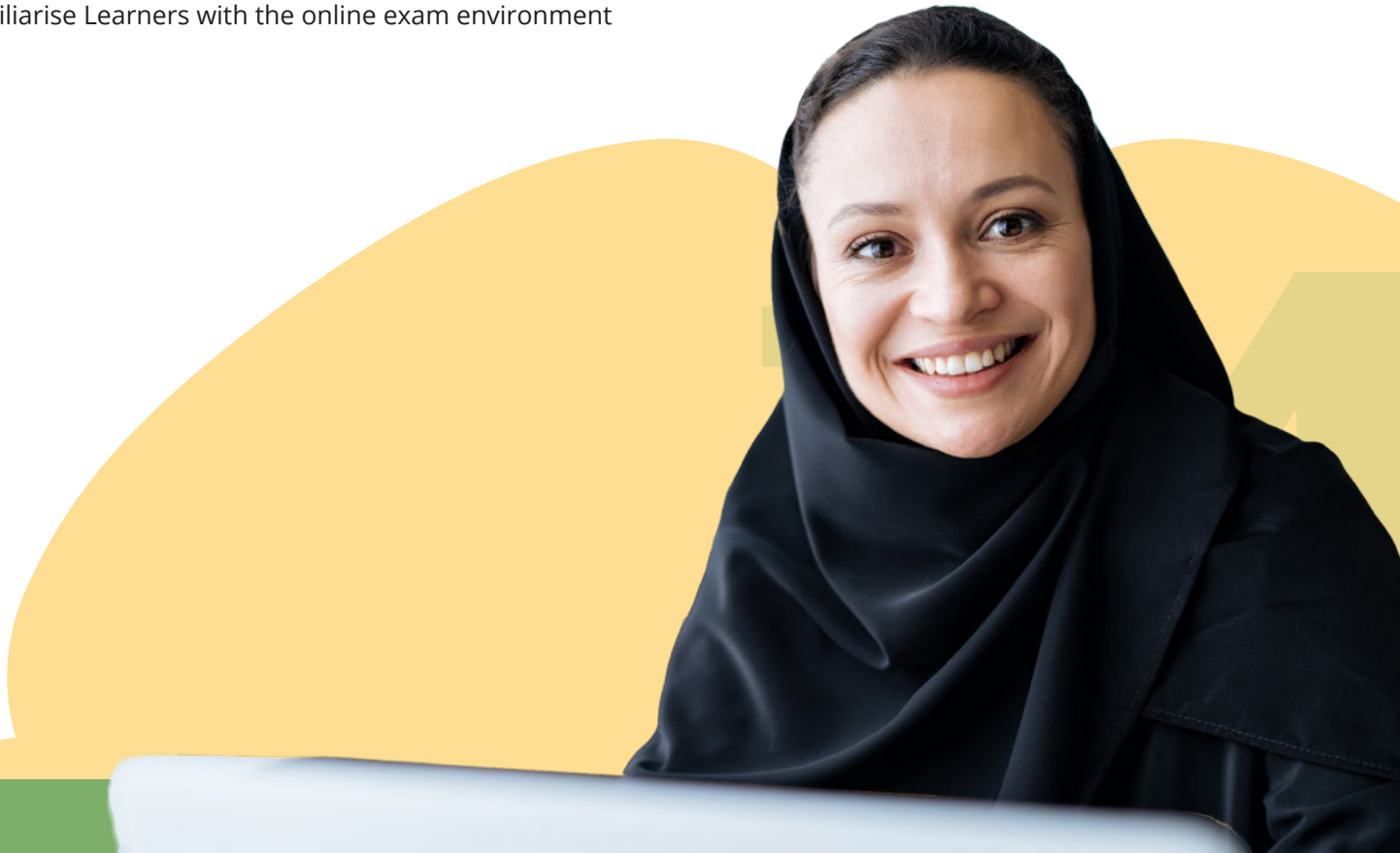
Throughout 2025, our examination processes continued to undergo rigorous internal and external scrutiny. We remained satisfied that our online examinations demonstrate validity, reliability, and comparability with our historic face to face delivery.

Learner participation, completion rates, and Provider feedback further reinforced the robustness of our online model.

To further enhance preparation NEBDN's mandatory Learner preparation sessions continue in order to familiarise Learners with the online exam environment and reinforce best practice in exam readiness—improving confidence and performance across assessment cohorts.

NEBDN continues to deliver all assessments via its secure online platform, ensuring accessibility for Learners across the UK, consistent, reliable assessment conditions, and a streamlined digital experience aligned with modern learning expectations.

Overall, examination delivery in 2025 demonstrates a clear upward trend in Learner numbers across all assessment types. This growth has been supported by robust quality assurance processes, continued investment in delivery infrastructure, and a scalable online assessment model. As volumes increase, NEBDN continues to monitor operational capacity, ensuring that examination delivery remains efficient, secure and aligned with regulatory expectations, while maintaining a high-quality experience for both Learners and Providers.



QUALIFICATIONS - PROJECT CLOVER

A key milestone in 2025 was the successful delivery of Project Clover, culminating in the launch of the regulated NEBDN Level 3 Diploma in Dental Nursing on 1 July 2025. This significant transformation project marked the organisation's transition to a fully regulated Diploma aligned with the GDC's SPF, ensuring that the qualification continues to meet evolving regulatory standards and the needs of the profession.

Project Clover represented a comprehensive review and redevelopment of the Diploma, encompassing updates to qualification structure, assessment design, and curriculum mapping to ensure alignment with regulatory expectations and best practice. This included strengthening quality assurance mechanisms, enhancing assessment methodologies, and ensuring consistency across delivery and outcomes. The introduction of the regulated Diploma also supports greater recognition of the qualification, including its placement on the Regulated Qualifications Framework and alignment with broader educational standards.

The launch has positioned NEBDN to support future growth and innovation, enabling improved progression opportunities for Learners and enhanced confidence among Providers and stakeholders. It also provides a strengthened platform for continued development of assessment delivery, including integration with apprenticeship pathways and alignment with NEBDN's wider strategic objectives.



NEBDN recognised that updating qualifications to align with the SPF and wider regulatory requirements represented a significant change for Learners and Providers. Careful planning and implementation were therefore essential to minimise disruption and maintain continuity of Learner progression. Protecting Learners and Providers remained central and through this structured and supportive approach, NEBDN ensured that the move to regulation enhanced, rather than disrupted, the Learner experience.

The transition-maintained standards, upheld fairness, and strengthened Provider and stakeholder confidence, while positioning NEBDN to deliver qualifications aligned with current regulatory expectations and the evolving needs of the dental profession.

Overall, Project Clover demonstrated NEBDN's commitment to continuous improvement, regulatory compliance, and delivering high-quality qualifications that support safe, effective professional practice within the dental nursing workforce.

Our planned review of the Post-Registration qualification suite was postponed to 2026 due to implementation of the SPF, however, this remains an important part of our strategy to support dental Nurse career development.

DIGITAL DEVELOPMENT

During 2025/26, digital development played an important role in supporting NEBDN's strategic objectives and strengthening the way we deliver services across the organisation. Over the course of the year, we made meaningful progress in enhancing the systems and processes that underpin assessment delivery, operational efficiency, data insight and regulatory assurance. This work has helped ensure that our digital capability continues to support a high-quality, compliant and Learner focused service.

In 2025/26, alongside the introduction of the revised qualifications, we launched a new website as a key step in strengthening NEBDN's digital presence and improving access to information for Learners, Providers and stakeholders. The new website provides a clearer, more accessible route to guidance, qualification information and organisational updates, supporting a more consistent customer experience. It also introduced online payment functionality for replacement certificates and badges, reducing administrative steps and making routine services easier to access. This development reflects NEBDN's wider commitment to digital improvement, operational efficiency and stakeholder engagement, ensuring our systems and communication channels continue to evolve in line with the needs of the dental education sector.

A key area of achievement was the continued strengthening of our digital infrastructure. During the year, we continue to improve the reliability, security and usability of core systems that support Learner registration, assessment delivery and quality assurance activity. These developments enabled us to better support growing Learner volumes and an expanding qualification portfolio, while also improving the experience for Providers, Learners and internal teams. By streamlining processes and reducing the administrative burden, we have continued to build more resilient and efficient ways of working.

We also made progress in strengthening our use of data and insight to support evidence led decision-making, performance monitoring and organisational planning. During 2025/26, data continued to play an increasingly important role in identifying trends, managing risk and informing continuous improvement across our operations. Alongside this, we recognised the growing significance of AI within the wider education, assessment and healthcare landscape, and began considering its relevance to NEBDN in a measured and responsible way. This supported the opportunity to work closely with our IT partners, regulators and wider stakeholders to explore how AI could be applied effectively across our operations and assessment delivery including governance, risk and future organisational readiness. This work will continue into 2026/27, building on the introduction of the NEBDN AI Statement in March 2026 which states that NEBDN is committed to using AI responsibly, ethically and transparently. Our approach is guided by the principle that AI supports human decision making rather than replacing it, ensuring that quality, fairness, regulatory compliance and public confidence remain at the heart of everything we do.



REGULATION

NEBDN remains committed to maintaining compliance with the standards set by all its regulators, while continuing to explore opportunities to extend its reach and presence internationally.

Ofqual - The Office of Qualifications and Examinations Regulation

We are proud to be a recognised AO regulated by Ofqual—an accreditation formally granted on 31 January 2023, marking a pivotal milestone in our strategic development. This recognition reflects our ongoing commitment to delivering high quality, fully compliant dental nursing qualifications.

Throughout 2025/26, we continued to embed Ofqual's General Conditions of Recognition across all areas of our organisation. This included maintaining rigorous internal quality assurance processes, undergoing regulatory audits, closely monitoring our key performance indicators, and meeting all requirements set out within our annual statements of compliance.

CCEA - Council for the Curriculum, Examinations and Assessment

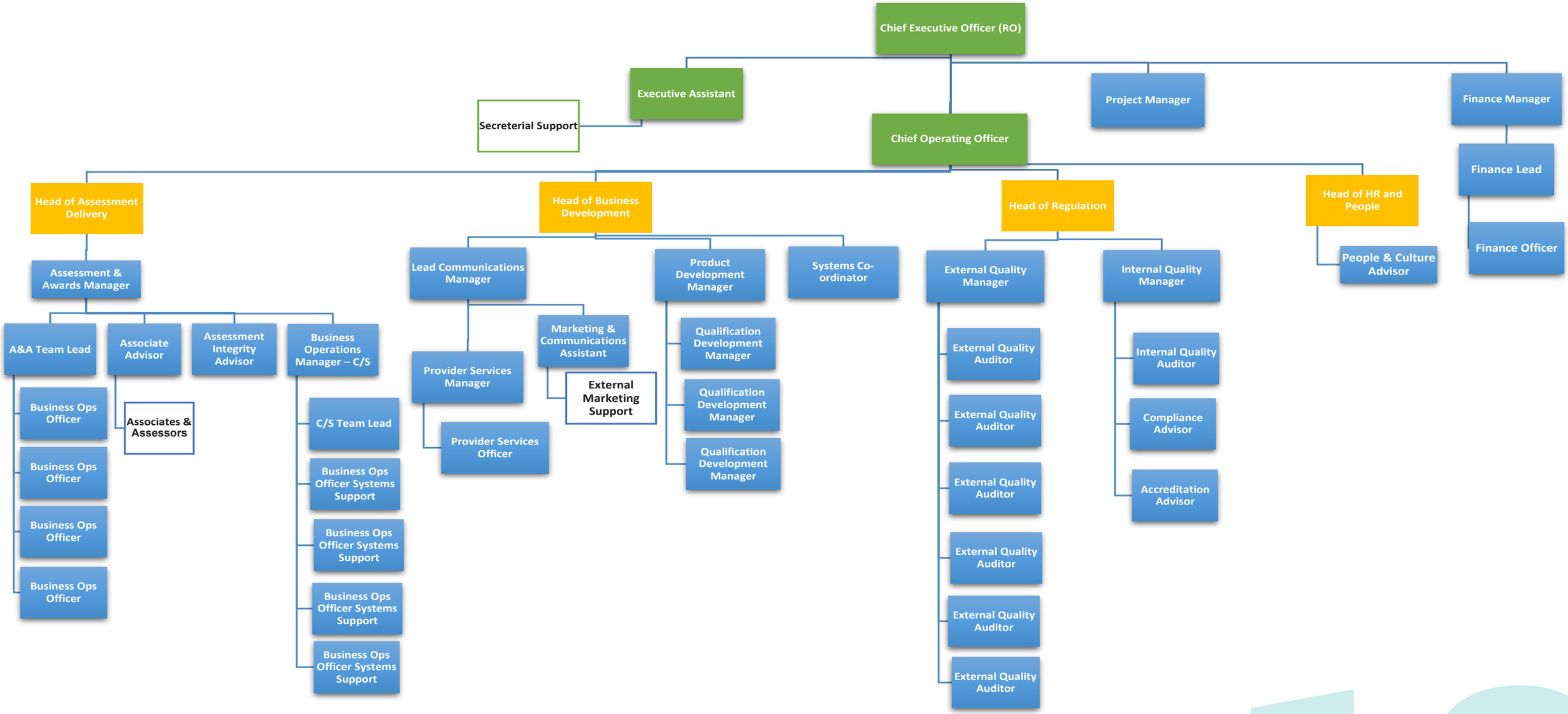
Following our successful recognition by CCEA in December 2023, we continued to advance the National Diploma towards full regulation in Northern Ireland. This work concluded in the qualification being formally regulated on 1 July 2025, marking a significant step forward in ensuring consistency and accessibility across regions. This achievement forms a key component of our strategic redevelopment plans throughout the year which focused on strengthening the quality, reach, and regulatory alignment of our qualifications across all nations.

GDC – General Dental Council

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

Throughout 2025, NEBDN maintained a strong and proactive relationship with the GDC, ensuring our qualifications, standards, and assessment processes remained fully aligned with evolving regulatory expectations. Our work this year included progressing the GDC Transition Action Plans for both the National Diploma and the dental nurse Apprenticeship, ensuring alignment with the GDC's SPF and the updated Preparing for Practice learning outcomes. Engagement with the GDC continued through programme inspections and quality assurance activities, including the September 2025 inspection of the NEBDN Level 3 Diploma in Dental Nursing (Integrated Apprenticeship), which confirmed that the qualification remained mapped to GDC learning outcomes and safe for new registrants.

ORGANISATIONAL CHART



PEOPLE

In 2025/26, we continued to strengthen our organisational capability by expanding our skills, resources, and internal structures to support the successful delivery of our Strategic Objectives. This included a comprehensive review of our internal functions to ensure we were best positioned to meet the demands of increasing Learner numbers, regulatory activity, and qualification redevelopment.

A key focus this year was reinforcing both our External and Internal Quality Assurance teams, enabling us to maintain robust regulatory compliance across all AO activities. This enhanced capacity supports our ongoing engagement with Ofqual, CCEA, and the GDC, and ensures consistent, high quality oversight of our Providers and assessments. We were also pleased to appoint a dedicated Advisor to lead Provider accreditation activity and strengthen our quality assurance approach.

In order to support our growing qualification portfolio—including the newly regulated Diploma and the expanding Apprenticeship and Post-Registration suites—our Product Development team also continued to grow. The team has played a central role in ensuring that all NEBDN qualifications remain aligned with regulatory requirements, including the GDC's SPF (effective from 1 August 2025), and in supporting future product diversification and long term organisational sustainability.

Recognising the importance of strong Provider relationships, we also created a new Provider Services function designed to enhance engagement, improve consistency of support, and establish feedback loops that inform strategic planning and business development. Recruitment into this team commenced as we moved into the 2025/26 financial year.

The organisational restructure also enabled the formation of an expanded Leadership Team, introducing four new Head of Department roles across People & Culture, Regulation, Business Development, and Assessment Delivery. These appointments strengthen operational leadership capacity, improve cross department coordination, and provide the strategic oversight needed to support NEBDN's growth and regulatory commitments.

In 2024, we launched a targeted recruitment campaign in anticipation of Trustee terms of office coming to an end. As a result, in January 2025 we were delighted to welcome four new Trustees who bring a diverse blend of sector expertise, strategic insight, and governance experience. Their appointments further strengthen the Board's effectiveness and ensure NEBDN continues to demonstrate strong, resilient governance as a registered charity and regulated AO.

Throughout 2025/26, our team has remained committed to embedding and exemplifying NEBDN's organisational values. These values have continued to shape our behaviours, decision making, and culture, and have been further integrated across our policies, procedures, and day to day working practices, reinforcing a consistent, values led approach across the organisation.





2025/26:

ENGAGEMENT

2025 SPECIAL RECOGNITION AWARDS

In 2019, NEBDN established the Special Recognition Awards to celebrate individuals and groups who have made an exceptional contribution to dental nursing and to the work of the organisation. The awards recognise commitment, professionalism, leadership and the positive impact that nominees have had on Learners, colleagues, the profession and the wider Dental community.

In 2025/26, the awards were presented across three categories, with recipients selected by the Board following careful consideration of the nominations received.





Each nomination reflected the strength of dedication and contribution shown by those working across the profession, and the awards provided an opportunity to formally acknowledge and celebrate that impact.

Award winners were invited to attend an informal dinner in London with Trustees and members of the Executive Team, providing an opportunity to recognise their achievements in person and to celebrate their contribution to NEBDN and the wider profession.

Congratulations to:

Individual Contribution to Dental Nurse Education Nomination

Jan Brimacombe

Group Contribution to Dental Nurse Education and Development

North London Dental Centre (NLDC)

Learner of the Year

Harrison Basterfield (MyDentist)

EVENTS

DENTISTRY SHOW

We were pleased to exhibit once again at the Dentistry Show at the Birmingham NEC in May 2025, creating valuable opportunities to meet and support a wide range of stakeholders. Throughout the year, we also attended multiple Apprenticeship and Education events across the Northwest, engaging with aspiring Apprentices and raising awareness of our qualifications. In addition, we continued our presence at key sector events, including the GDC's Dental Leadership sessions, as well as national conferences hosted by the Association of Colleges, the Federation of Awarding Bodies (FAB), and the Association of Employment and Learning Providers (AELP).







EVENTS

STAKEHOLDER ENGAGEMENT

We continue to maintain strong and collaborative relationships with key stakeholders across the dental profession, including the Society of British Dental Nurses (SBDN) and the British Association of Dental Nurses (BADN). These partnerships ensure NEBDN remains closely connected to sector developments, and through ongoing collaboration and joint initiatives, we reinforce our commitment to supporting the dental nursing community and promoting a shared purpose across the profession.

In 2025, NEBDN introduced regular Provider Webinars to offer enhanced support during the transition to the new Level 3 Regulated Diploma. These sessions bring Providers together to share feedback, discuss challenges, and strengthen partnership working. Importantly, they help ensure that Provider insight actively informs NEBDN's qualification development and delivery, contributing directly to our goal of continually improving the Learner experience.

In October 2025, our Trustee Strategy Day provided an important opportunity to reflect on NEBDN's mission and vision, and to reaffirm the strategic priorities set for 2024-28. During the session, Trustees also endorsed minor amendments to the organisational vision to ensure it remains relevant, ambitious, and aligned with the evolving needs of the dental nursing profession. The day enabled Trustees to review progress to date, consider emerging sector developments, and confirm that NEBDN's long term direction continues to support our stakeholders and the wider dental community.



Our Associate network continues to grow, and we successfully appointed an Associate Advisor within the internal team to proactively engage with and manage effective relationships with a range of Associates who provide expertise and guidance to ensure NEBDN's qualifications are up-to-date and aligned with developments in dental care. During 2025 we specifically expanded our Assessor capacity and continued to strengthen the broader Associate network (Examiners, SMEs, Invigilators) in alignment with qualification developments and Apprenticeship delivery needs.





AMBITIONS FOR 2026/27

Over the coming year, we will move into a new phase of purposeful growth as we continue delivering against our 2024-28 Strategic Objectives.

Our Strategic Objectives—centred on Quality, Qualifications, and Engagement—are designed to ensure that every Learner, Provider, and stakeholder, experiences a consistent, supportive, and forward-thinking service. Over the next four years, we aim to build on the already strong foundations already in place.

Our priorities will focus on strengthening the quality and consistency of our qualifications, enhancing regulatory assurance, and deepening our engagement with Providers, Learners, and key stakeholders across the Dental sector. A core ambition is to progress the redevelopment of our qualification portfolio, including the continued embedding of the new regulated Diploma and the expansion of our Apprenticeship and Post-Registration pathways. We will also build on recent improvements to our digital infrastructure—enhancing systems, data insight, and assessment platforms—to ensure our services are modern, accessible, and future-ready.

To support the growing needs of Learners and Providers, we will invest further in strengthening Provider Services, increasing opportunities for collaboration, and embedding feedback mechanisms that directly inform our qualification design, assessment delivery, and support materials. Internally, we will continue developing our people and leadership capability, ensuring teams have the skills, tools, and capacity required to deliver high quality, compliant operations across all areas of NEBDN. Alongside this, we are committed to furthering our culture of continuous improvement by refining our processes, strengthening our governance, and enhancing the way we monitor performance, risk, and regulatory compliance.

Our ambitions also include increasing NEBDN's presence and influence within the Dental education landscape—expanding our engagement at national events, strengthening partnerships with professional bodies, and continuing to contribute to sector wide conversations around standards, safety, and the future of dental nurse education. Collectively, these ambitions will ensure we remain a trusted, forward thinking AO, equipped to support the evolving needs of the profession and the communities we serve.

EXAM DELIVERY

During 2026/27, NEBDN will continue to strengthen and modernise its examination delivery model to ensure it remains robust, fair, responsive and fit for a changing education and regulatory environment. Building on operational improvements made in recent years, our ambition is to deliver assessments that place Learners and Providers at the heart of the experience, while maintaining the highest standards of quality, security and compliance.

A key priority for this period is to increase clarity, consistency and resilience across all examination cycles. This includes refining assessment scheduling, improving communications with Providers and Learners, and ensuring exam delivery processes are supported by strong internal controls and quality assurance. We will continue to review exam frequency, delivery windows and capacity planning to better meet demand and respond to growth across regulated and non regulated pathways.

NEBDN is also focused on ensuring that exam delivery evolves in line with qualification development and regulatory change to ensure our assessments remain valid, reliable and supportive of safe routes to professional registration.

Technology continues to play an important role in our ambitions. During 2026/27, we will further develop and embed technology enabled solutions that support efficient, secure and scalable exam delivery, while remaining accessible to Providers and Learners. This includes improving system resilience, reducing avoidable administrative burden, and using data more effectively to inform planning, delivery and continuous improvement.

AI presents an opportunity for NEBDN to enhance the quality, efficiency and robustness of our assessments while maintaining the core principles of fairness, validity, reliability and human oversight. We will be reviewing how, through our exam software, we can support psychometric analysis, assessment performance monitoring and identification of trends across learner cohorts, providing richer data to inform evidence based decision making and continuous improvement. It also has the potential to strengthen assessment security through enhanced invigilation, authenticity checking and the identification of unusual patterns or potential malpractice, whilst reducing administrative burden through automated reporting and quality assurance processes. However, in line with NEBDN's AI Policy, all assessment, competence and qualification decisions would remain human led, ensuring transparency, accountability, regulatory compliance and the continued integrity of NEBDN qualifications

Finally, we recognise that high quality exam delivery depends on our people. Investment in workforce capacity, skills and cross team collaboration will underpin our ambitions, supporting a more proactive and evidence led approach to assessment delivery. By strengthening how we plan, deliver and review exams, NEBDN aims to provide a reliable and trusted assessment experience that supports Learners, Providers and the dental profession, now and in the future.

QUALIFICATIONS

Looking ahead, we will continue with our commitment to ensuring that our Post-Registration qualifications continue to evolve in line with the changing landscape of dental workforce and remain aligned with regulatory expectations, sector developments and professional best practice.

As the profession develops and expectations of post qualification training increase, NEBDN recognises the importance of working towards a refreshed and future focused Post-Registration portfolio. This ambition is underpinned by a desire to ensure that Post-Registration qualifications remain relevant, responsive and valued by Learners, employers and the wider dental sector.

NEBDN will work towards reviewing qualification content, assessment approaches and delivery models, informed by stakeholder insight, Learner outcomes and emerging professional practice.

Through this planned and strategic review, NEBDN aims to strengthen confidence in its Post-Registration qualifications, support career progression for dental nurses and maintain the robustness, credibility and consistency for which its assessments are recognised. We will continue to engage with stakeholders to ensure alignment with the workforce needs and to identify opportunities to improve and enhance our qualifications.

In parallel, we are initiating an exciting project to explore how NEBDN can broaden its offer to include Continuing Professional Development (CPD) for dental nurses. Early findings indicate strong demand for high-quality, relevant and accessible CPD that helps dental nurses maintain and enhance their knowledge, build confidence in practice, and continue progressing throughout their careers. This creates a significant opportunity for NEBDN to build on its established reputation in dental nurse education and to play an even greater role in shaping lifelong learning across the profession. By developing a CPD offer that is practical, flexible and aligned to the evolving needs of the workforce, we have the potential to support dental nurses not only at the point of qualification, but throughout their professional journey.

Alongside this, expanding regulatory recognition across nations remains key. This work is focused on strengthening the credibility and reach of NEBDN's qualifications, while enabling sustainable growth and extending opportunities within devolved and international markets.



DIGITAL DEVELOPMENT

Digital development remains a significant enabler of NEBDN's strategic objectives and is central to how we deliver high quality, compliant and Learner focused services. During 2026/27, our approach will focus on strengthening and embedding digital systems that support assessment delivery, data insight, operational efficiency and regulatory assurance, in line with the strategies emphasis on technology driven improvement.

Building on recent investment in digital infrastructure, we will continue to enhance the reliability, security and usability of our core systems. This includes reviewing and improving platforms that support Learner registration, assessment delivery and quality assurance, ensuring they are resilient and capable of supporting growth across regulated and non-regulated qualifications. Our ambition is to provide consistent, accessible digital services that support both Learners and Providers while reducing avoidable administrative burden.

During 2026/27, we will continue to strengthen our use of data to support evidence led decision-making, improve performance monitoring, and enhance our ability to identify risk, trends and opportunities for continuous improvement. Alongside this, a key priority will be the implementation and further roll out of the NEBDN AI Statement, ensuring that our approach to AI is clear, responsible and aligned with our wider governance and quality framework. This will include building awareness across the organisation, developing practical guidance for its use, and continuing to explore how AI can support operational effectiveness, insight and future readiness in a way that remains ethical, proportionate and appropriate to our regulatory environment.

Digital development also underpins our ability to respond to regulatory expectations and sector change. As qualification portfolios evolve and assessment models are reviewed, our systems will continue to adapt to ensure compliance, consistency



and transparency across the assessment lifecycle. This includes monitoring technology developments and considering where they may support innovation, efficiency and quality, while remaining aligned with regulatory expectations, ethical practice and public confidence. This approach supports our strategic priorities of Quality, Qualifications and Engagement, ensuring that digital capability enhances, rather than constrains, delivery.

To support these ambitions, NEBDN will continue to invest in digital capability alongside workforce development, ensuring teams have the skills, tools and support needed to use systems effectively and to engage confidently with emerging technologies, including AI where appropriate. By embedding digital development as part of business as usual, NEBDN aims to strengthen resilience, improve stakeholder experience and ensure services remain modern and future ready.

REGULATION

NEBDN remains committed to upholding the highest standards of regulatory compliance, assurance, and public trust as a recognised AO. During 2026/27, our regulatory strategy will focus on strengthening assurance, enhancing organisational maturity, and ensuring that our systems, governance, and qualifications continue to meet evolving regulatory expectations and sector needs. We will continue to enhance our approach to regulatory assurance including strengthening how we monitor compliance, performance, and risk, ensuring that all regulated activities are delivered consistently, transparently, and in line with regulatory requirements.

Strong governance remains central to our regulatory approach and during this next year, we will continue to develop and enhance our governance frameworks, ensuring clear oversight of regulatory performance, quality, and risk across the organisation. This includes strengthening processes as well as embedding clear accountability and robust decision-making structures.

We remain focused on maintaining the quality, consistency, and integrity of our regulated qualifications which includes continued embedding of the regulated Diploma and ensuring that assessment delivery remains valid, reliable, and fair for all Learners. Our approach places Learners at the centre of our provision.

We will continue to work closely with the GDC, Ofqual and CCEA on consultations, information requests and shared strategic priorities, while contributing to sector-wide improvements in quality assurance and Learner development.

As part of our ongoing strategic development, we will continue to explore engagement with additional regulators, with particular focus on Qualifications Wales. This supports our broader ambition to expand within the Welsh Apprenticeship market and extend our reach to more Learners and Providers.



PEOPLE

Our people are pivotal to NEBDN's ability to deliver high-quality, compliant services and to achieve our strategic objectives. Following an organisational restructure introduced during March 2026, NEBDN enters 2026–2027 with an enhanced leadership model and increased organisational capacity.

During 2026–2027, our ambitions for the year are centred on embedding this structure effectively, strengthening capability, supporting our team through a period of growth and ensuring that we are fully aligned to deliver our strategic objectives with a culture that reflects our values and commitment to excellence. We will continue to invest in the development of our people and leadership capacity across the organisation. This includes equipping teams with the skills, knowledge, and tools required to operate effectively within a regulated environment, while strengthening leadership to provide clear direction, oversight, and accountability.

By expanding on our already established Leadership Team, we are able to enhance functions across the organisation to support with continued growth, performance and strengthen operational leadership. We will look to recruit for a Head of Marketing and Communications, and a Head of Customer Relations, to strengthen engagement with our stakeholders.

As Learner registrations continue to grow, we will review and expand our Associate pool through further recruitment in 2026/27. This will help maintain high quality service delivery and support both the review of existing qualifications and the development of new products for dental nurses.

Our core recruitment will focus on four key areas:

Customer Relations – As part of strengthening our Leadership Team and increasing our stakeholder engagement and positive relationships, we will recruit for a Head of Customer Relations. This role will provide strategic leadership of all NEBDN customer-facing services, bringing together Provider support, customer operations and stakeholder engagement into a single, coordinated function. The role ensures a consistent, high-quality customer experience across all interactions, while maintaining alignment with regulatory requirements and supporting effective organisational working. Additionally, within the Customer Relations function, we will look to recruit for a dedicated Witness Operations team in response to the increasing volume of support required by Providers delivering regulated qualifications. This team will strengthen the management and oversight of witness processes, provide clear and consistent guidance to Providers and help ensure compliant assessment delivery in line with regulatory and quality assurance requirements.

Regulation – During 2026, NEBDN will strengthen its Regulation function to ensure continued alignment with evolving regulatory requirements and to support the delivery of high-quality, compliant services. This will include the expansion of specialist roles such as a Compliance Advisor and Malpractice and Maladministration advisor, alongside continued investment in the wider quality assurance framework. This will enhance regulatory oversight, audit readiness, and risk management across the organisation including NEBDN's commitment to maintaining the validity and credibility of its assessments. Collectively, these roles work closely with the Head of Regulation to support a robust and proactive compliance framework.

PEOPLE (CONT)

Marketing - We will also recruit for a Head of Marketing and Communications. This person will form part of the Leadership Team and will provide strategic leadership for NEBDN's marketing, brand and communications activity, ensuring all communications support the organisation's vision, enhance its reputation, and promote its qualifications and services across the dental sector. The role is critical in a regulated environment, ensuring that all messaging is clear, accurate and aligned with regulatory requirements, while strengthening engagement with Providers, Learners and stakeholders and building trust and confidence in NEBDN's services. To provide additional capacity and practical support, we will also advertise for a Marketing and Communications Assistant. This role will support the delivery of day-to-day marketing activity, content development and stakeholder communications, helping to ensure our messaging remains consistent, timely and aligned with NEBDN's strategic priorities.

Finance - Lastly the restructure has included a planned expansion of NEBDN's Finance function to strengthen financial management capacity and support organisational growth. This includes the recruitment of additional Finance Officers and the continued development of the Finance Lead role, ensuring that financial processes, reporting, and controls remain robust, scalable, and aligned to the organisation's increasing operational and regulatory demands.

In 2026/27, we will focus on strengthening, growing and developing our team so that every colleague feels supported in their role. This will include continuing to review and enhance our people practices, while creating an environment for individuals and teams to thrive across the organisation. A key priority will be the continuation of the Cornerstone Initiative – quality mindset across the whole team, empowering everyone to take ownership of quality, understand their contribution to NEBDN's success, and work with confidence, consistency and accountability. By strengthening capability in this way, we will support our people to grow, collaborate effectively and deliver high standards across every part of the business.

We will also remain committed to personalised training plans, flexible ways of working, and meaningful opportunities for connection and development. We will continue to support those employees who are remote by inviting them to inclusive staff days, collaborative workshops and more regular opportunities to come together in person. These activities will help strengthen relationships, encourage shared learning, support wellbeing, and ensure all colleagues feel connected, included and confident in their role, wherever they are based.

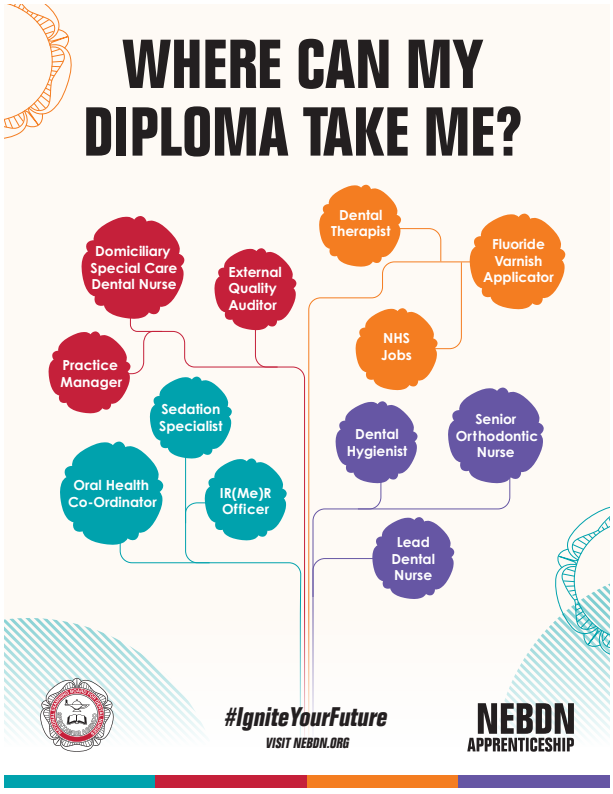
ENGAGEMENT

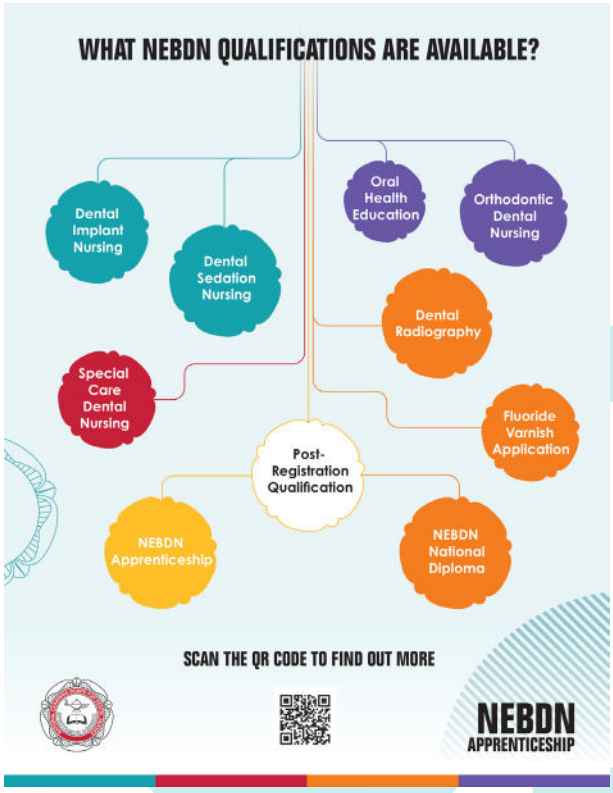
Over the next year NEBDN will continue to expand on and strengthen relationships with Providers, Associates, regulators and Learners, while embedding effective feedback mechanisms to ensure our services continue to reflect the needs of the dental education sector. Our Engagement Strategy will be supported by webinars, stakeholder forums and targeted engagement initiatives led through the Head of Customer Relations, helping to increase visibility, improve collaboration and extend NEBDN's reach across both education and professional communities.

NEBDN will continue to engage with a wide range of external stakeholders by attending national and sector wide events across dental and education settings. These included major conferences and forums such as the Birmingham Dentistry Show, the Dental Leadership Network hosted by the GDC, and national education events hosted by the Association of Colleges, FAB, the Apprenticeship and Training Conference (ATC) and the Association of Employment and Learning Providers (AELP).

To further our ambition of promoting dental nursing as a profession, NEBDN will continue to build its presence at careers fairs, sector conferences and national industry event. These events will provide valuable opportunities to raise awareness of dental nursing as a rewarding career, showcase progression routes, and connect directly with future Learners, Employers and training Providers. Alongside careers activity, we expect to strengthen our visibility at key events across the dental, awarding and apprenticeship sectors, including major forums such as the Dental Conference, careers and apprenticeship events, and wider sector conferences that support collaboration, professional development and workforce growth. Through this activity, we aim to champion the role of dental nurses, broaden awareness of NEBDN qualifications and inspire more individuals to take their next step into the profession.

As part of our engagement activity, the Provider Services team will continue to deliver live webinars, stakeholder forums and individual meetings to keep Providers informed, connected and confident in delivering our qualifications. This is to ensure Providers receive the support they need. As part of our commitment to our Customers, we will review the opportunity to introduce a programme of in-person events that could provide training sessions, CPD opportunities, and dedicated time for Associates to connect, collaborate and share insight.







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.

Learner registrations for both the Diploma and Apprenticeship remained strong throughout the year, providing a positive contribution to both current and future financial performance. As income is recognised when Learners sit their examinations, this sustained level of registration supports income generation across multiple reporting periods.

Withdrawal income relates to funds previously held on the balance sheet for Learners who had withdrawn from their course during their employment; some Learners later returned to their studies. Based on current trends, we estimate that around 20% of withdrawn Learners return to their course. As a result, 80% of these deferred funds are released from the balance sheet, generating a positive contribution to reported income in 2025/26 with this income being recognised monthly rather than at year end to provide more timely, accurate and commercially robust financial reporting.

Despite significant investment in our Regulated Qualifications development project, expenditure remained well managed relative to income, with total outgoings of £3,113,100.

With the positive news in both income and expenditure, NEBDN was delighted to finish the year with a small deficit of £42,296.

NEBDN's calculated reserves requirement for 2025/26, as per our policy, was £1,658,192. At the end of the year, total reserves were £2,306,374 (2025: £2,348,670).

After deducting intangible and tangible fixed assets of £103,188, free reserves amounted to £2,203,186, exceeding our calculated reserves requirement by £544,994.

The Trustees consider the level of reserves held to be appropriate to support NEBDN's ongoing activities, future developments and financial commitments.

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

16 Trustees served on the Board during the 2025/26 reporting year, they provide a mixture of Clinical, Educational, Marketing and Financial 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 we have undertaken during the year. This year we continued with online Board and Committee meetings, with a face-to-face Annual General Meeting in October 2025.

Our Governance manual 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 in line with Ofqual requirements as an AO. 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 Louise Belfield as Chair in October 2024. Louise is a clinical Chair and has been on the Board since 2019 serving as Chair of the Education and Standards Committee (ESC), and Vice-Chair of the Board before her appointment.

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

Under our current policy, Trustees can serve for a maximum of six years, with the exception of an additional 7th year.

During the year, the Trustees were:

Louise Belfield
Clinical (Chair – appointed as Chair in October 2024)

Anjali Kale
Dental – appointed October 2024

Anthony Blackman
Lay – co-opted February 2025

Bhavna Mistry
Lay – appointed October 2023

Cinzia Pickett
Lay – appointed February 2024

James Ashworth-Holland
Clinical - appointed October 2018 (retired October 2025)

Jeremy Williams
Lay – co-opted February 2025

Jillian Eastmond
Clinical – appointed October 2023

Julie Byrom
Clinical – appointed October 2020

Wen J Lee
Lay – appointed October 2024

Kirk Lower
Lay – co-opted February 2025

Kitty Westwood
Dental – appointed October 2024

Martin Hanratty
Lay – co-opted February 2025

Mary Donnelly
Clinical – appointed October 2023

Nick Linfoot
Lay - appointed October 2023

Ulpee Darbar
Clinical – appointed October 2023

THE WORK OF THE BOARD (CONT)

Education and Standards Committee

The 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 need of dental nurses, other dental professionals and their employers and Providers.

The ESC Committee does this by:

- Scrutinising and recommending to the Board approval of new and revised curricula, assessment strategies and associated guidance;
- Scrutinising and recommending to the board approval of new and revised examinations;
- Scrutinising and approving NEBDN's quality systems and processes to ensure the delivery of consistent and high-quality learning and assessment by accredited Providers;
- Ensuring consistent high-quality approaches are used to set, deliver, analyse, quality assure and ratify NEBDN's, formative assessment and written and practical examination results; and
- Overseeing and quality-assuring the work of the Curriculum Steering Committee and the Ratification Committee.

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. The Finance Committee does this by:

- Monitoring the organisation's financial performance, budgets, forecasts and management accounts, providing assurance to the Board on financial sustainability and effective use of resources;
- Reviewing financial controls, policies, reserves, investments and risk management arrangements to ensure they remain robust, proportionate and aligned with NEBDN's charitable objectives;
- Overseeing the effective management of operational resources, including people, systems and infrastructure, to support organisational resilience, efficiency and continued growth;
- Scrutinising business planning, performance reporting and key organisational risks, ensuring that decisions are evidence led and support delivery of NEBDN's strategic priorities; and
- Providing oversight of audit, statutory reporting and compliance matters, supporting transparency, accountability and good governance across the organisation.

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 associates
- Ensuring that the organisation fulfils its legal, ethical, and functional responsibilities
- 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 2026. 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:	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 Place, 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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has 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 15th October 2026.

L Belfield

Dr Louise Belfield

Trustee

Date: 15 October 2026

Charity registration number 1112331 (England and Wales)

Charity registration number SC045470 (Scotland)

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026



NATIONAL EXAMINING BOARD FOR DENTAL NURSES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr L Belfield Dr Ulpee Darbar B Mistry J Eastmond M Donnelly N Linfoot A Kale K Westwood A Blackman M J Hanratty K D Lower J Williams W J Lee
Secretary	Katherine Kerslake
Charity number (England and Wales)	1112331
Charity number (Scotland)	SC045470
Company number	05580200
Registered office	Quayside Court First Floor Chain Caul Way Ashton-on-Ribble Preston Lancashire PR2 2ZP
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool Merseyside L2 3YL

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

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NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2026

The Trustees, who are also the directors of National Examining Board For Dental Nurses for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS 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 2026 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 2026 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.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS 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 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS 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.

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 charitable company's trustees, as a body, in accordance with 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NATIONAL EXAMINING BOARD FOR DENTAL NURSES

Bradley Kelly BA BFP ACA FCCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Signed: B Kelly Date: 4th November 2026

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Charitable activities	**3**	2,807,275	2,637,671
Investments	**4**	121,849	119,626
Total income		2,929,124	2,757,297
Expenditure on:			
Raising funds	**5**	4,829	5,227
Charitable activities	**6**	3,108,271	2,582,332
Total expenditure		3,113,100	2,587,559
Net gains/(losses) on investments	**11**	141,680	69,684
Net income/(expenditure) and movement in funds		(42,296)	239,422
Reconciliation of funds:			
Fund balances at 1 March 2025		2,348,670	2,109,248
Fund balances at 28 February 2026		2,306,374	2,348,670

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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Intangible assets	**13**		58,382		26,190
Tangible assets	**14**		44,806		43,973
Investments	**15**		1,857,365		1,683,136
			1,960,553		1,753,299
Current assets					
Stocks	**17**	17,001		18,835	
Debtors	**18**	428,025		630,369	
Investments	**19**	537,557		806,362	
Cash at bank and in hand		1,715,015		1,748,020	
		2,697,598		3,203,586	
Creditors: amounts falling due within one year	**20**	(2,220,827)		(2,500,215)	
Net current assets			476,771		703,371
Total assets less current liabilities			2,437,324		2,456,670
Creditors: amounts falling due after more than one year	**21**		(130,950)		(108,000)
Net assets			2,306,374		2,348,670
The funds of the charity					
Unrestricted funds	**24**		2,306,374		2,348,670
			2,306,374		2,348,670

The financial statements were approved by the Trustees on 15th October 2026

L Belfield

Dr L Belfield
Trustee

Company registration number 05580200 (England and Wales)

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**27**		(309,074)		85,012
Investing activities					
Purchase of intangible assets		(58,872)		-	
Purchase of tangible fixed assets		(23,165)		(36,843)	
Purchase of investments		(204,563)		(216,372)	
Proceeds from disposal of investments		440,820		130,022	
Investment income received		121,849		119,626	
Net cash generated from/(used in) investing activities			276,069		(3,567)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(33,005)		81,445
Cash and cash equivalents at beginning of year			1,748,020		1,666,575
Cash and cash equivalents at end of year			1,715,015		1,748,020

NATIONAL EXAMINING BOARD FOR DENTAL NURSES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

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 Basis of preparation

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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, modified to include investments held at fair value. 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

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from examination and qualification fees is recognised when the relevant examination or assessment takes place. Fees received in advance are deferred until the associated services have been provided.

Where learners withdraw, deferred fees are reviewed based on historical return rates and the charity's obligations to provide future services or refunds. Historically, approximately 20% of withdrawn learners return to their studies. Amounts are released to income where the charity has established entitlement to retain the fees and no further obligations remain.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

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.

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

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

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 the statement of financial activities.

1.9 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

1 Accounting policies **(Continued)**

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 stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

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 elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

1 Accounting policies **(Continued)**

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.

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.

2.1 Deferred examination income

Management estimates the proportion of withdrawn learners expected to return to their studies based on historical withdrawal and re-registration patterns. Historically, approximately 20% of withdrawn learners return. This estimate is reviewed regularly and considered alongside the charity's contractual obligations when determining the amount of examination income to recognise and the balance to defer.

At 28 February 2026, deferred income totalled £2,149,820 (2025: £2,523,010).

3 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from charitable activities		
Course fees	2,807,275	2,637,671

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from listed investments	31,106	44,742
Interest receivable	90,743	74,884
	121,849	119,626

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

5 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Investment management	4,829	5,227

6 Expenditure on charitable activities

	Expenditure from charitable activities 2026 £	Expenditure from charitable activities 2025 £
Direct costs		
Staff costs	1,766,394	1,448,297
Examiners' costs	8,845	7,397
E-marking and upgrades	12,576	12,576
Records of experience	249,715	189,192
OSCE equipment	210,658	179,109
Reviews, marking, feedback and training	17,192	20,334
Quality assurance expenses	-	40,549
Purchase of badges, buckles and belts	3,832	(1,050)
	2,269,212	1,896,404
Share of support and governance costs (see note 7)		
Support	631,192	590,847
Governance	207,867	95,081
	3,108,271	2,582,332
Analysis by fund		
Unrestricted funds	3,108,271	2,582,332

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

7 Support costs allocated to activities

	2026 £	2025 £
Staff costs	203,506	184,209
Depreciation	49,012	37,627
Staff recruitment and training	45,594	54,805
Property costs	51,646	47,109
Marketing	29,745	24,551
General admin costs	251,689	242,546
Governance costs	207,867	95,081
	839,059	685,928
Analysed between:		
Expenditure from charitable activities	839,059	685,928

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	13,110	6,600
Depreciation of owned tangible fixed assets	22,332	25,464
Amortisation of intangible assets	26,680	12,163

9 Trustees

Trustees' Remuneration
During the year no Trustees received remuneration for their services as Trustees.

Trustees' expenses
During the year no Trustees received remuneration for their services as Trustees. During the year 8 (2025 -8) trustees were reimbursed for travelling expenses totalling £1,119 (2025 - £2,540)

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Admin & support staff	26	25
Management	15	12
Total	41	37

10 Employees (Continued)

Employment costs

	2026 £	2025 £
Wages and salaries	1,671,531	1,416,257
Social security costs	207,897	144,106
Other pension costs	145,684	123,511
	2,025,112	1,683,874

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

	2026 Number	2025 Number
£60,001 to £70,000	-	2
£70,001 to £80,000	1	-
£80,001 to £90,000	1	1

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team.

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	203,305	261,454

11 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Revaluation of investments	141,054	68,287
Sale of investments	626	1,397
	141,680	69,684

12 Taxation

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

13 Intangible fixed assets

	Software	Patents & licences	Website costs	Total
	£	£	£	£
Cost				
At 1 March 2025	90,185	1,298	8,808	100,291
Additions - separately acquired	49,435	-	9,437	58,872
At 28 February 2026	139,620	1,298	18,245	159,163
Amortisation and impairment				
At 1 March 2025	67,598	1,298	5,205	74,101
Amortisation charged for the year	21,307	-	5,373	26,680
At 28 February 2026	88,905	1,298	10,578	100,781
Carrying amount				
At 28 February 2026	50,715	-	7,667	58,382
At 28 February 2025	22,587	-	3,603	26,190

14 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2025	54,180	183,192	237,372
Additions	1,433	21,732	23,165
At 28 February 2026	55,613	204,924	260,537
Depreciation and impairment			
At 1 March 2025	29,109	164,290	193,399
Depreciation charged in the year	6,447	15,885	22,332
At 28 February 2026	35,556	180,175	215,731
Carrying amount			
At 28 February 2026	20,057	24,749	44,806
At 28 February 2025	25,071	18,902	43,973

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 March 2025	1,682,558	578	1,683,136
Additions	204,563	9,390	213,953
Valuation changes	141,055	-	141,055
Disposals	(180,779)	-	(180,779)
At 28 February 2026	1,847,397	9,968	1,857,365
Carrying amount			
At 28 February 2026	1,847,397	9,968	1,857,365
At 28 February 2025	1,682,558	578	1,683,136

16 Financial instruments

	2026 £	2025 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	537,557	806,362

17 Stocks

	2026 £	2025 £
Finished goods and goods for resale	17,001	18,835

18 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	278,035	266,478
Other debtors	24,614	15,059
Prepayments and accrued income	125,376	348,832
	428,025	630,369

19 Current asset investments

	2026 £	2025 £
Unlisted investments	537,557	806,362

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

20 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		41,037	34,865
Deferred income	22	2,018,870	2,415,010
Trade creditors		32,692	35,513
Other creditors		6,448	-
Accruals		121,780	14,827
		2,220,827	2,500,215

21 Creditors: amounts falling due after more than one year

	Notes	2026 £	2025 £
Deferred income	22	130,950	108,000

22 Deferred income

	2026 £	2025 £
Other deferred income	2,149,820	2,523,010

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	2,018,870	2,415,010
Non-current liabilities	130,950	108,000
	2,149,820	2,523,010
Movements in the year:		
Deferred income at 1 March 2025	2,523,010	2,433,271
Released from previous periods	(2,523,010)	(2,336,971)
Resources deferred in the year	2,149,820	2,426,710
Deferred income at 28 February 2026	2,149,820	2,523,010

23 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	145,684	123,511

23 Retirement benefit schemes (Continued)

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.

24 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 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2026 £
General funds	2,348,670	2,929,124	(3,113,100)	141,680	2,306,374

Previous year:	At 1 March 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2025 £
General funds	2,109,248	2,757,297	(2,587,559)	69,684	2,348,670

25 Operating lease commitments

Lessee

The operating leases relate to the rental of office premises and office equipment. The office lease is for a term of two years, while the equipment leases range from three to six years in duration. All lease agreements are negotiated over fixed terms, with rentals remaining constant throughout the lease period. There are no options in place for either party to extend the lease terms.

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:

	2026 £	2025 £
Within one year	18,728	23,097
Between two and five years	-	18,919
	18,728	42,016

26 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2026

27	Cash (absorbed by)/generated from operations	2026 £	2025 £
	(Deficit)/surplus for the year	(42,296)	239,422
	Adjustments for:		
	Investment income recognised in statement of financial activities	(121,849)	(119,626)
	Gain on disposal of investments	(626)	(1,397)
	Fair value gains and losses on investments	(141,054)	(68,287)
	Amortisation and impairment of intangible assets	26,680	12,163
	Depreciation and impairment of tangible fixed assets	22,332	25,464
	Movements in working capital:		
	Decrease/(increase) in stocks	1,834	(7,716)
	Decrease/(increase) in debtors	202,343	(79,726)
	Increase/(decrease) in creditors	116,752	(5,024)
	(Decrease)/increase in deferred income	(373,190)	89,739
	Cash (absorbed by)/generated from operations	(309,074)	85,012

28 Analysis of changes in net funds

The charity had no material debt during the year.

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