

**The Dental Council**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

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**The Dental Council**  
**COUNCIL AND OTHER INFORMATION**

**Council Members**

Prof Anthony Roberts  
Mr John Murray  
Dr Patrick O'Brien  
Prof Brian O'Connell  
Dr Catherine Gallagher  
Dr Sarah-Jane Grufferty  
Dr Paul Leavy  
Mr John Gleeson  
Dr Ruth Casey  
Ms Mary Faulkner  
Dr Gerry Cleary  
Prof Gerry Kearns  
Mr Mark Kane  
Dr Niamh Galvin  
Ms Ursula Byrne  
Dr Mary Clarke  
Dr Bryan Maguire  
Dr Rory Fleming  
Dr Patrick Quinn

**Registrar**

David O'Flynn

**Registered Office and Business Address**

57 Merrion Square  
Dublin  
D02 EH90

**Accountants**

Harney Nolan Business Advisors  
Equity House  
Deerpark Business Complex  
Dublin Road  
Carlow  
R93 K7W4

**Auditors**

Catherine Touhy  
Local Government Auditor  
Local Government Audit Services  
Department of Housing, Local Government & Heritage  
Custom House  
Dublin 1  
D01 W6XO

**Bankers**

Bank of Ireland  
St. Stephen's Green  
Dublin 2  
D02 HF62

**Solicitors**

Donal T McAuliffe & Company  
57 Merrion Square  
Dublin 2

# The Dental Council

## REPORT OF THE COUNCIL

for the financial year ended 31 December 2023

The Members present their report and the audited financial statements for the financial year ended 31 December 2023.

### Principal Activity and Review of the Business

The Dental Council was set up under the Dentists Act, 1985, with a head office at 57 Merrion Square, Dublin 2. The object the general concern of which shall be to promote high standards of professional education and professional conduct among dentists, and which shall, in particular, fulfil the functions assigned to it by the Dentists Act, 1985.

The main functions assigned to the Council under the Act are:

- To establish, maintain and publish a Register of Dentists and a Register of Dental Specialists and to provide for the registration and the retention of dentists' names in these registers.
- To satisfy itself as to the adequacy and suitability of the dental education and training provided in the State's dental schools and to the standards required at examinations for primary qualifications.
- To inquire into the fitness of a registered dentist to practise dentistry on the grounds of his alleged professional misconduct or his alleged unfitness to practise by reason of physical or mental disability and to take appropriate action. The Council has power, subject in some instances to confirmation by the High Court to advise, admonish, censure, suspend, attach conditions to registration or erase a dentist's name from the Register.
- To make, with the consent of the Minister, schemes for the establishment of classes of auxiliary dental workers.
- To discharge the duties assigned to the Council pursuant to the provisions of EU Dental Directives.
- To advise the dental profession and the public on all matters relating to dental ethics and professional behaviour.
- To advise the Minister on all matters relating to the functions of the Council under the Act.

It is funded primarily through fees it receives from registrants and those applying for registration.

There has been no significant change in these activities during the financial year ended 31 December 2023. At the end of the financial year, the Council has assets of €1,189,410 (2022 - €1,173,961) and liabilities of €401,360 (2022 - €356,935). The net assets of the Council have decreased by €(28,976).

### Council Members

The Council consists of 19 members appointed in the following manner:

- two persons appointed by each of the following bodies -
  - University College Cork,
  - Trinity College;
- one person appointed by the Royal College of Surgeons in Ireland;
- seven fully registered dentists resident in the State appointed by election by fully registered dentists;
- two persons appointed by the Medical Council;
- one person appointed by the Minister for Education;
- four persons appointed by the Minister, at least two of whom -
  - shall not be registered dentists, and
  - shall, in the opinion of the Minister, after consultation with the Minister for Industry, Trade, Commerce and Tourism, represent the interests of the general public as consumers of dental services.

The Council Members who served throughout the financial year were as follows:

Dr Gerry Cleary	- President	Prof Anthony Roberts
Dr Catherine Gallagher	- Vice President	Prof Gerry Keams
Dr Patrick O'Brien		Mr Mark Kane
Prof Brian O'Connell		Dr Niamh Galvin
Mr John Murray		Ms Ursula Byrne
Dr Sarah-Jane Grufferty		Dr Mary Clarke
Dr Paul Leavy		Dr Bryan Maguire
Mr John Gleeson		Dr Rory Fleming
Dr Ruth Casey		Dr Patrick Quinn
Ms Mary Faulkner		

### Future Developments

The Council plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

**The Dental Council**  
**REPORT OF THE COUNCIL**  
for the financial year ended 31 December 2023

**Post Balance Sheet Events**

There have been no significant events affecting the Council since the financial year-end.

**Statement of relevant audit information**

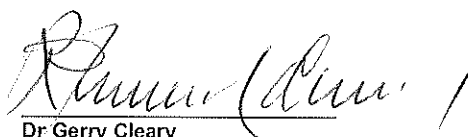
In the case of each of the persons who are Members of Council at the time this report is approved:

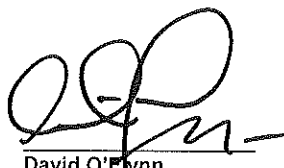
- (a) so far as each Council member is aware, there is no relevant audit information of which the Council's statutory auditors are unaware, and
- (b) each Council member has taken all the steps that he or she ought to have taken as a Council member in order to make himself or herself aware of any relevant audit information and to establish that the Council's statutory auditors are aware of that information.

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the Members of the Council have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the Council's office at 57 Merrion Square, Dublin, D02 EH90.

**Signed on behalf of the Council**

  
Dr Gerry Cleary  
President

  
David O'Flynn  
Registrar

Date: 30 JAN 2025

**The Dental Council**  
**COUNCIL MEMBERS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2023

The Members of the Council are responsible for preparing the annual Report of the Council and the financial statements in accordance with applicable Irish law and regulations.

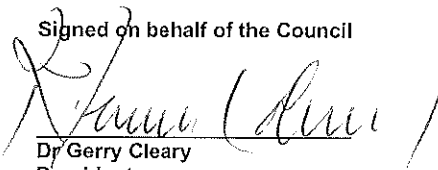
The Council has elected to prepare the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Council as at the financial year end date and of the surplus or deficit of the Council for the financial year.

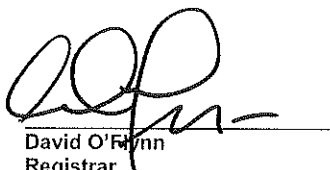
In preparing these financial statements, the Council is required to:

- select suitable accounting policies for the Council financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in business.

The Members are responsible for ensuring that the Council keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Council, enable at any time the assets, liabilities, financial position and surplus or deficit of the Council to be determined with reasonable accuracy, enable them to ensure that the financial statements and Report of the Council comply with the Dentists Act 1985 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Council

  
Dr Gerry Cleary  
President

  
David O'Finn  
Registrar

Date: 30 JAN 2025

**Independent Auditor's Report  
To the Dental Council**

I have audited the annual financial statements as set out on pages 3 to 6 for the year ended 31 December 2023

**Responsibilities of the Council and the Local Government Auditor**

The Council is responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statements in accordance with section 21(1) of the Dentists Act, 1985. It is my responsibility, based on my audit, to form an independent opinion on the statements and to report my opinion to you.

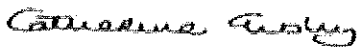
**Basis of Opinion**

I conducted my audit in accordance with the Code of Audit Practice, as prescribed in section 117 of the Local Government Act, 2001. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

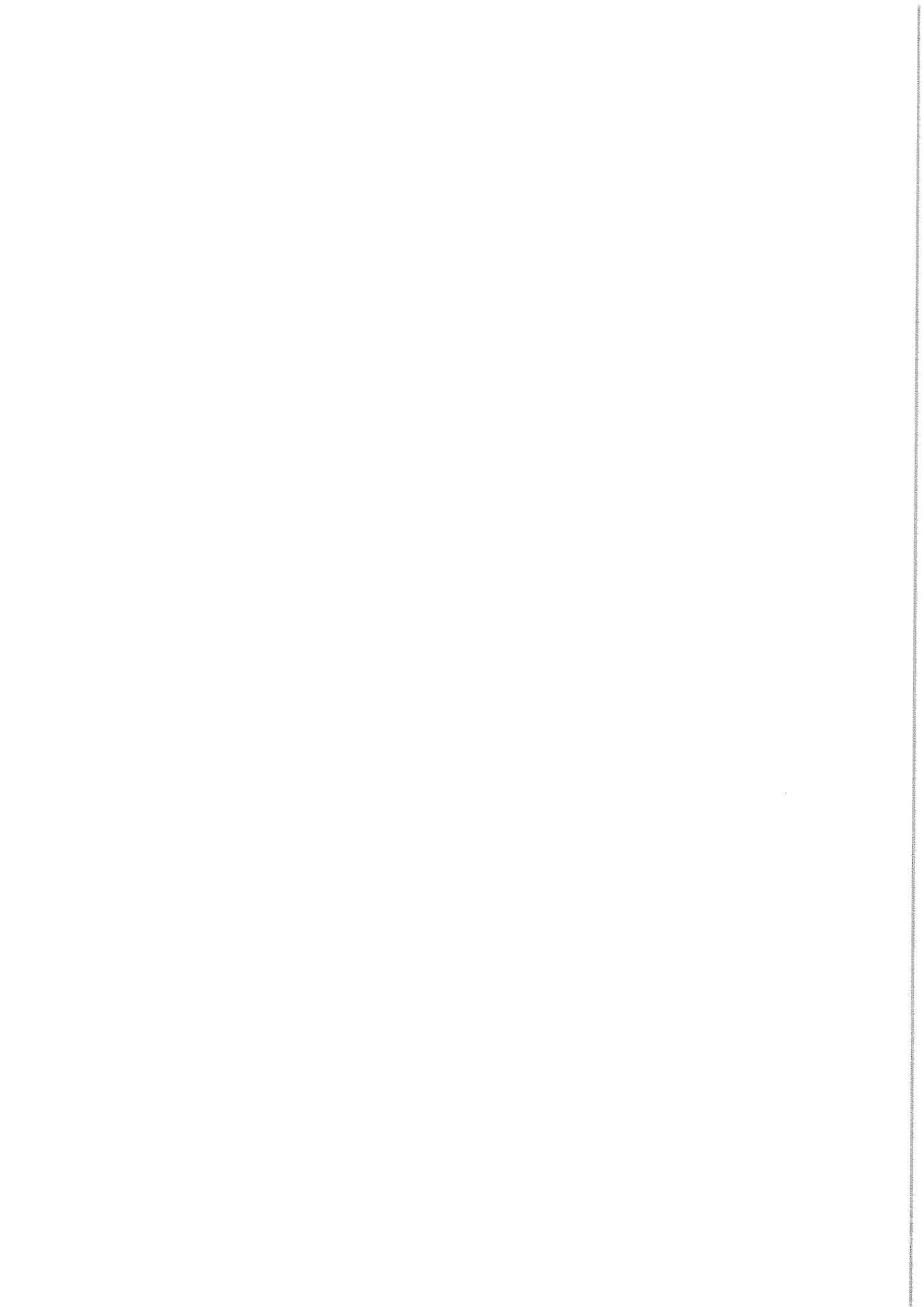
I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or error.

**Opinion**

In my opinion the annual financial statements presents fairly the financial position of the Dental Council at 31 December 2023 and its income and expenditure for the year then ended.



**Catherine Tuohy**  
Local Government Auditor  
30 September 2024



**The Dental Council**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income		1,394,876	1,323,176
Expenditure		(1,423,852)	(1,244,688)
Surplus before interest	4	(28,976)	78,488
Interest payable and similar expenses	5	-	(260)
Surplus for the financial year before taxation		(28,976)	78,228
Income Tax		-	(2,437)
Loss for the financial year after tax		(28,976)	75,791
Total comprehensive income		(28,976)	75,791

Approved by the Council on 30 JAN 2025 and signed on its behalf by:



Dr Gerry Cleary  
President



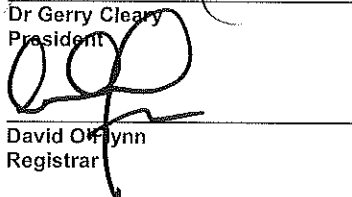
David O'Flynn  
Registrar

**The Dental Council**  
**STATEMENT OF CHANGES IN RESERVES**  
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	7	15,011	-
<b>Current Assets</b>			
Debtors	8	15,526	13,420
Cash and cash equivalents		1,158,873	1,160,541
		1,174,399	1,173,961
<b>Creditors: amounts falling due within one year</b>	10	(401,360)	(356,935)
<b>Net Current Assets</b>		773,039	817,026
<b>Total Assets less Current Liabilities</b>		788,050	817,026
<b>Reserves</b>			
Income and expenditure account		788,050	817,026
<b>Retained revenue reserves</b>		788,050	817,026

Approved by the Council on 30 JAN 2025 and signed on its behalf by:

  
Dr Gerry Cleary  
President

  
David O'Flynn  
Registrar

**The Dental Council**  
**STATEMENT OF CHANGES IN RESERVES**  
as at 31 December 2023

	<b>Retained earnings</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2022</b>	741,235	741,235
Surplus for the financial year	<u>75,791</u>	<u>75,791</u>
<b>At 31 December 2022</b>	817,026	817,026
Deficit for the financial year	<u>(28,976)</u>	<u>(28,976)</u>
<b>At 31 December 2023</b>	<u><u>788,050</u></u>	<u><u>788,050</u></u>

**The Dental Council**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the financial year		(28,976)	75,791
Adjustments for:			
Interest payable and similar expenses		-	260
Tax on (deficit)/surplus on ordinary activities		-	2,437
Depreciation		3,753	-
		<u>(25,223)</u>	<u>78,488</u>
Movements in working capital:			
Movement in debtors		(1,106)	17,722
Movement in creditors		46,041	79,465
		<u>19,712</u>	<u>175,675</u>
Cash generated from operations		19,712	175,675
Interest paid		-	(260)
Tax paid		(3,437)	-
		<u>16,275</u>	<u>175,415</u>
Net cash generated from operating activities		16,275	175,415
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(18,764)	-
		<u>(18,764)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(2,489)</b>	<b>175,415</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>1,159,610</b>	<b>984,195</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>9</b>	<b><u>1,157,121</u></b>	<b><u>1,159,610</u></b>

# The Dental Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31<sup>st</sup> December 2023

### 1. General Information

The Dental Council is a statutory body established to protect the public through effective regulation. It was established under the Dentists Act, 1985. The business office of the Council is 57 Merrion Square, Dublin, D02 EH90. The nature of the Council's operations and its principal activities are set out in the Report of the Council. The financial statements have been presented in Euro (€) which is also the functional currency of the Council.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Council's financial statements.

With the exception of the matters disclosed below, the financial statements of the Council for the financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities).

Areas of non-compliance:

#### a) Employee Superannuation Scheme

Certain staff members, employed by the Council before 1 January 2013, are members of the Local Government Superannuation Scheme. The Council is making the necessary deductions from salaries which are retained by the Council, and are recognised as income.

Benefit entitlements of employees will be a function of their service with the Council. The Council is not funded in respect of such benefit entitlements. The pension liability for this scheme has not been quantified and, consequently, is not reflected in these financial statements, contrary to the requirements of FRS 102.

#### b) Single Public Service Pension Scheme

New Entrant staff employed by the Council after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Council makes the necessary deductions from salaries for staff who are part of the scheme. Employee and employer contributions are transferred to the Department of Public Expenditure and Reform ('DPER') in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

The pension liability, and any corresponding asset representing an agreed future discharging of the liability by DPER, have not been quantified and, consequently, are not reflected in these financial statements, contrary to the requirements of FRS 102.

The financial statements of the Council for the financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Income

Turnover comprises the value of fees, register sales, rental income and funding from The Department of Health received during the accounting period.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

# The Dental Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31<sup>st</sup> December 2023

### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### **Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### **Employee benefits**

Short-term benefits such as holiday pay are not recognised as an expense in the year and the corresponding benefits that are accumulated at year-end are not included in accrued costs in the Balance Sheet unless the liability is considered to be significant.

### **Retirement benefits**

Section 19 of the Dentists Act 1985 applies the terms of the Local Government (Superannuation) Acts 1956 and 1980 to the Council and its officers and its servants subject to any modifications which may with the consent of the Minister for Housing, Local Government and Heritage as determined by the Minister of Health.

Under the above Act, payments in respect of pensions and gratuities are treated as current expenditure and are charged to the revenue account in the accounting period in which the payments are made. Pension contributions from employees are treated as part of current receipts. The cost of salaries and wages in the accounts includes deductions in respect of superannuation (including Widows and Orphans) benefits. Such deductions are credited as receipts to the Statement of Comprehensive Income (Income & Expenditure Account).

This represents a departure from generally accepted accounting principles. The accounts do not reflect the true cost of pensions or the future potential liabilities. The requirements of current accounting standards relating to pensions and their application to local government accounting remains under consideration at central government level.

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by local authorities but are remitted centrally to DPER. The liability for the payment of pension benefits rests with the relevant body as set out in Section 31 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.'

### **Taxation**

The Dental Council is a non-commercial body and, as such, is not liable to tax on its operating income. The Council is subject to Income Tax on profits earned from the part rental of its premises. The Council does not charge VAT on its fees and it does not reclaim VAT on its purchases.

### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

# The Dental Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31<sup>st</sup> December 2023

### Financial Instruments

The Dental Council only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade and other accounts receivable and payable, loans from banks and other third parties.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other operating expenses.

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of tangible fixed assets:

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The Member's of the Council regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

Providing for doubtful debts:

The Council makes an estimate of the recoverable value of trade and other debtors. The Council uses estimates based on historical experience in determining the level of debts, which it believes, will not be collected. A reduction in the level of debtors that default on payments or other improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required, if any, is reviewed on an on-going basis.

4.	Operating (deficit)/surplus	2023	2022
		€	€
	Operating (deficit)/surplus is stated after charging:		
	Depreciation of tangible assets	3,753	-
		<u>          </u>	<u>          </u>
5.	Interest payable and similar expenses	2023	2022
		€	€
	Interest	-	260
		<u>          </u>	<u>          </u>

**The Dental Council**  
**NOTES TO THE FINANCIAL**  
**STATEMENTS**

for the financial year ended 31<sup>st</sup> December 2023

**6. Employees**

	2023 €	2022 €
Wages and salaries	755,615	697,439
Social welfare costs	58,930	54,825
Employer pension contributions	19,556	16,205
	<u>834,101</u>	<u>768,469</u>

The average monthly number of employees during the financial year was 10, (2022 - 9).

**7. Tangible assets**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2023	5,472	-	5,472
Additions	-	18,764	18,764
At 31 December 2023	<u>5,472</u>	<u>18,764</u>	<u>24,236</u>
<b>Depreciation</b>			
At 1 January 2023	5,472	-	5,472
Charge for the financial year	-	3,753	3,753
At 31 December 2023	<u>5,472</u>	<u>3,753</u>	<u>9,225</u>
<b>Net book value</b>			
At 31 December 2023	<u>-</u>	<u>15,011</u>	<u>15,011</u>

**8. Debtors**

	2023 €	2022 €
Taxation	1,000	-
Prepayments	14,526	13,420
	<u>15,526</u>	<u>13,420</u>

**9. Cash and cash equivalents**

	2023 €	2022 €
Cash and bank balances	632,801	634,469
Bank overdrafts	(1,752)	(931)
Cash equivalents	526,072	526,072
	<u>1,157,121</u>	<u>1,159,610</u>

**10. Creditors**  
**Amounts falling due within one year**

	2023 €	2022 €
Amounts owed to credit institutions	1,752	931
Taxation	18,078	19,825
Accruals	48,560	24,139
Deferred Income	332,970	312,040
	<u>401,360</u>	<u>356,935</u>

**The Dental Council**  
**NOTES TO THE FINANCIAL**  
**STATEMENTS**

for the financial year ended 31<sup>st</sup> December 2023

**11. State Funding**

The Dental Council received funding of €97,900 from the Department of Health in support of dental education in 2023.

**12. Capital commitments**

The Council had no material capital commitments at the financial year-ended 31 December 2023.

**13. Post-Balance Sheet Events**

There have been no significant events affecting the Council since the financial year end.

**14. Key management personnel**

Key management personnel are comprised of the Council Members, the Registrar, and the Head of Education. No remuneration was paid to the Council Members in the current or prior year in respect of their services as Members. Total emoluments paid to other key management personnel amounted to €201,426.

**15. Employee salaries**

The numbers of employees whose emoluments amounted to over €60,000 in the year were as follows:

	2023	2022
	No.	No.
€60,001 - €70,000	-	-
€70,001 - €80,000	-	-
€80,001 - €90,000	1	1
€90,001 - €100,000	-	-
€100,001 - €110,000	-	1
€110,001 - €120,000	1	-
	<u>1</u>	<u>1</u>

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the Dental Council on

30 JAN 2025

THE DENTAL COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

**The Dental Council**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Income</b>		
Fee income	1,185,412	1,127,442
Exam income	53,250	44,250
Department of Health	97,900	94,450
Superannuation contributions	20,492	18,592
Rent receivable	36,022	36,022
Other income	1,800	2,420
	<u>1,394,876</u>	<u>1,323,176</u>
<b>Expenditure</b>		
Wages and salaries	755,615	697,439
Social welfare costs	58,930	54,825
Employer pension contribution costs	19,556	16,205
Staff training	12,163	7,814
Exam costs	47,759	40,942
Rates	21,644	20,611
Insurance	18,084	17,604
Office equipment	-	13,922
Light and heat	12,550	9,130
Cleaning	4,973	4,290
Repairs and maintenance	13,524	23,908
Printing, postage and stationery	99,163	87,310
Telephone and broadband	3,722	3,256
Computer costs	52,401	22,934
Prizes	3,300	4,649
Travel and subsistence	43,816	50,562
Fitness to Practice costs	180,310	120,168
Consultancy	22,531	3,202
Accountancy fees	9,797	9,305
Bank charges	15,556	20,128
General expenses	7,556	9,035
Subscriptions	7,391	4,292
Auditor's remuneration	9,758	3,157
Depreciation of tangible assets	3,753	-
	<u>1,423,852</u>	<u>1,244,688</u>
<b>Finance</b>		
Bank interest paid	-	260
<b>Net deficit</b>	<u>(28,976)</u>	<u>78,228</u>