

The British Society of Periodontology and Implant Dentistry

England & Wales · Charity number 265815

Details

Other names THE BRITISH SOCIETY OF PERIODONTOLOGY

Status Registered

Legal form Other

Registered 1974-05-09

Register [View on the Charity Commission register](#)

Contact

Address Po Box 261
Liverpool
L25 6WP

Phone 08443351915

Email admin@bsperio.org.uk

Website <http://www.bsperio.org.uk>

Activities

Objects: TO PROMOTE FOR THE GENERAL HEALTH, WELLBEING AND KNOWLEDGE OF HE PUBLIC, THE ART AND SCIENCE OF DENTISTRY AND IN PARTICULAR THE ART AND SCIENCE OF PERIODONTOLOGY AND DENTAL IMPLANTOLOGY AND IN FURTHERANCE THEREOF TO ADVANCE ALL ASPECTS OF PERIODONTOLOGY AND DENTAL IMPLANTOLOGY AND TO PROMOTE IMPROVEMENTS IN THE TEACHING OF THE SAME

Activities: The objectives of the Society, as stated in the Constitution and Bye-Laws are to:"promote, for the benefit of the public, the art and science of dentistry and in particular the art and science of periodontology, and in furtherance thereof to advance all aspects of periodontology and to promote improvements in the teaching of the same."

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£409,572	£376,105	-	-
2023-12-31	£465,859	£386,613	-	-
2022-12-31	£456,280	£351,892	-	-
2021-12-31	£452,487	£358,227	-	-
2020-12-31	£249,012	£225,055	-	-

Trustees

Name	Role	Appointed
Dr Alexander Pollard		2021-06-14
Dr Ian Dunn		2019-01-01
Dr Paul Baker		2024-01-01
Dr Viren Vithlani		2021-06-14
Dr William McLaughlin		2025-01-01
Professor Luigi Nibali		2025-01-01
Professor Nicola West		2012-09-28
Professor Philip Preshaw		2023-01-01
Professor Shauna Culshaw		2025-01-01

The British Society of Periodontology and Implant Dentistry

England & Wales - Charity number 265815

Accounts

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Registration No. 265815



**British Society of
Periodontology and
Implant Dentistry**

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Philip Preshaw	President 2024	
	Professor Luigi Nibali	Honorary Secretary	Appointed 1 January 2025
	Professor Wendy Turner	Honorary Secretary	Resigned 31 December 2024
	Dr Ian Dunn	Honorary Treasurer	
	Professor Nicola West	President Elect 2025	
	Dr Paul Baker	President Elect 2026	
	Professor Shauna Culshaw	President Elect 2027	Appointed 1 January 2025
	Dr William McLaughlin	Senior Vice President	Appointed 1 January 2025
	Professor Gerry Linden	Senior Vice President	Resigned 31 December 2024
	Dr Alexander Pollard	Honorary Editor	
	Dr Viren Vithlani	Commercial Liason Officer	
Professor Michael Milward	President 2023	Resigned 31 December 2024	

Charity number 265815

Principal address P O Box 261
Liverpool
L25 6WP

Independent examiner Alison Whalley FCA
Azets Audit Services Ltd
Carlton House
Bradford
BD1 4NS

Bankers Bank of Scotland
33 Old Broad Street
London
BX2 1LB

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailling
Kent
ME19 4JQ

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

1.0 Introduction

The Trustees present their report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed dated 19th July 1949 and amended in 1999, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

1.1 Structure and Objectives of the Society

The Society is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

The objectives of the Society, as stated in the Constitution and Bye-Laws are to:

" to promote for the general health, wellbeing and knowledge of the public, the art and science of dentistry and in particular the art and science of periodontology and dental implantology and in furtherance thereof to advance all aspects of periodontology and dental implantology and to promote improvements in the teaching of the same."

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year.

1.2 Principal activities

Over time the Council has developed the following activities as the principal means of achieving our charitable objectives for the benefit of the public:

Circulate educational material to our members including the Society's main publication "The Journal of Clinical Periodontology";

- Organise national conferences devoted to Periodontology;
- Organise webinar based educational lectures;
- Organise short courses to help dental care professionals develop and improve their knowledge and practical skills.
- Fund research and teaching related to the understanding and treatment of periodontal diseases;
- Provide through our website educational information for periodontists, general dentists, dental care professionals and students;
- Provide through our website information for patients that will inform their understanding of periodontal diseases and enable them to identify the geographic location of our members' practices. We also produce educational leaflets about periodontal disease and its management for our patients and the public;
- Produce parameters of care documents for dentists to follow when treating their patients with periodontal disease;
- From time to time, make donations to other charitable bodies for the furtherance of dental education;
- Advise regulatory bodies and organisations such as the Department of Health on care pathways.

1.3 Public Benefit

The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at international level. Membership is free.

- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (16th July 2024) members voted to increase membership subscriptions. Full membership costs £180.00 for electronic Journal subscribers and £240.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.

- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. At the AGM on 16th July 2024 members voted to increase membership subscriptions. Postgraduate membership costs £120 for electronic Journal subscribers and £180 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.

- (d) **First 3 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. During 2023 it was decided that this would be extended to 3 years for new applicants. At the AGM on 16th July 2024 members voted to increase membership subscriptions. New graduate membership costs £120 for electronic Journal subscribers and £180 for members receiving the printed Journal.

- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 16th July 2024 members voted to increase membership subscriptions. The cost is £120 for electronic Journal subscribers and £180 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.

- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £83.

- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 16th July 2024 members ratified the subscription rate of £83.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course. At the AGM of 16th July 2024 members ratified the subscription rate of £10.

- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £83.

- (j) **Overseas Dentist Members**; full membership with electronic journal £190, and with printed journal £250.

To reduce costs, annual subscription letters were sent to the membership by email in 2024, rather than by post.

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2024, the Society had 1442 members.

3.2 Scientific Meetings

Crowne Plaza, Newcastle 2024

The BSP 2023 Conference took place at the Crowne Plaza Hotel, Newcastle, on 9-11 October 2024. Professor Philip Preshaw, BSP President 2024, planned a fantastic Conference entitled, "*Interdisciplinarity - Achieving Best Patient Outcomes*," which focused on how we can work together more effectively across periodontology, dentistry and medicine, to achieve the very best outcomes for our patients.

An exciting group of internationally renowned speakers shared their expertise, including dentists, medics, scientists, clinicians, dental hygienists and dental therapists. There was also a parallel session focusing on career development possibilities for DCPs, to explore career routes in addition to clinical practice.

The Conference was a sell-out event and the delegate feedback was excellent.

3.3 Charitable work

The Society continued with its charitable work throughout the year, predominantly through the educational programme, dissemination of information to the public and profession and through sponsorship of research and educational prizes to aid the career development of young professionals.

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Ian Needleman and Professor Shauna Culshaw, continue to help shape the future of gum health in the UK and work with our Society.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Over the last twelve months, the Forum members have continued to meet holding three online meetings and one face-to-face meeting in London.

The Patient Forum presented a session at the BSP Conference in Newcastle on 10th October 2024. The lecture entitled, "*What does the patient think?*" was led by Barbara Brese and Andy Cundy. Patients were surveyed in advance of the Conference and, using an interactive app, the session compared their answers with what clinicians at the Conference thought. A lively discussion explored patient concerns about treatment, difficult clinical conversations and ways to support patients making decisions on their gum health.

Mr Andy Cundy is the Patient Forum Council Representative. He attends all Council meetings and plays an active role in helping the Society by informing and influencing our activity, policy and strategy.

3.5 National Campaign

In May, the Society participated in Gum Health Day, an annual event organised by the European Federation of Periodontology (EFP). The campaign entitled, "***Gums rock! Keep them safe!***" targeted Generation Z and aimed to help young people recognise the pivotal role their gums play in self-esteem and overall wellbeing.

BSP members helped to promote Gum Health Day on their social media channels and within their dental practices.

BSP Undergraduate Representatives, staff and students at Kings College London, University of Liverpool and Aberdeen Dental Schools organised fantastic events to promote Gum Health Day to patients and the public. They created a stand and spent time at busy locations, handing out our "*Periodontal Health for a Better Life*" leaflets to members of the public to get across the important message about the importance of gum health.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3.6 Awards & Prizes

During 2024 the following Prizes were awarded:

PRIZE	Award
<p><u>Sir Wilfred Fish Research Prize</u></p> <p>Crystal Marruganti</p> <p><i>"Periodontitis increases the susceptibility to severe plaque psoriasis. A University-based cross-sectional study and microRNA expression analysis."</i></p>	£1,000
<p><u>Systematic Review Prize</u></p> <p>Faisal Alotaibi</p> <p><i>"Premature Bone Resorption in Vertical Ridge Augmentation: A Systematic Review and Network Meta-Analysis."</i></p>	£1,000
<p><u>BSP Clinical Fellowship award</u></p> <p>Pasquale Santamaria Kiran Amin</p>	Up to £4,000 per award
<p><u>Frank Ashley Undergraduate Prize</u></p> <p>Laura Irving</p>	£500
<p><u>BSP Research Grant</u></p> <p>Sara Sharaf Giuseppe Mainas</p>	Up to £5,000 per award
<p><u>Poster Prize</u></p> <p>Clinical:</p> <p>Sandeep Pai</p> <p>Research:</p> <p>Kitty Guo</p>	£500 each

In addition to the BSP Awards, the Society contributed £5,000 to a Faculty of Dental Surgery at The Royal College of Surgeons of England Pump-Priming Grant.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The recipient of the 2024 FDS-BSP Pump-Priming Grant of £10,000 was Giuseppe Mainas, from Kings College, London, to support his research project entitled, *"Relationship between dietary habits and periodontal inflammation in a UK population."*

3.7 Educational Events:

The Society continues to be extremely active in delivering education across the UK. Listed below are the activities undertaken in 2024:

Date	Type of Event	Title	Presenter
25.3.24	Webinar	Artificial Intelligence (AI) in Perio	Dr Jasmine Loke Dr Pasquale Santamaria
30.4.24	Webinar	How to try and avoid problems with periodontal litigation	Dr Leo Briggs Dr Navidah Chaudhry
1.5.24	Masterclass	Minimally Invasive Non-Surgical Technique (MINST)	Prof Luigi Nibali Dr Claire McCarthy
21.5.24	Webinar	Medical conditions and how they impact periodontal treatment	Prof Shauna Culshaw
4.7.24	Webinar	Understanding Trauma from Occlusion and Its Impact on the Periodontium: A Scientific and Clinical Update	Prof Jacopo Buti
20.8.24	Webinar	S3 Level Clinical Guideline for peri-implant diseases: a focus on prevention	Prof Iain Chapple
27.8.24	Webinar	S3 Level Clinical Guideline for peri-implant diseases: Management of Peri-implant Mucositis	Prof Philip Preshaw
3.9.24	Webinar	E-cigarette vaping: a risk for periodontal health? By Students, For Students	Undergraduate students, Kings College London
17.9.24	Webinar	S3 Level Clinical Guideline for peri-implant diseases: Management of Peri-implantitis - non-surgical therapy	Prof Luigi Nibali
8.10.24	Webinar	S3 Level Clinical Guideline for peri-implant diseases: Surgical Management of Peri-implantitis	Prof Nikos Donos

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9.10.24 – 11.10.24	Conference	INTERDISCIPLINARITY - Achieving Best Patient Outcomes	Prof Philip Preshaw
20.11.24	Masterclass	Minimally Invasive Non-Surgical Technique (MINST)	Prof Luigi Nibali Dr Claire McCarthy
11.12.24	Webinar	The Esthetic Dilemma of Periodontal Disease - Surgical Papilla Reconstruction	Prof Otto Zuhr

Other events:

BSP at the British Dental Conference & Dentistry Show:

The BSP Team attended this event in May 2024. Mrs Paula Dunn and Mrs Joanne Brown worked at the BSP stand, promoting membership, distributing resources and answering clinical questions.

Dr Devan Raindi and Prof Philip Preshaw presented lectures in the Specialty Interest Theatre and also supported at the stand answering clinical questions.

Early Career Group (ECG):

The BSP Early Career Group (ECG) is a vibrant network of like-minded dentists and dental professionals at the early stages of their careers, all of whom share a passion for and interest in periodontology and implant dentistry. The ECG Committee, Chaired by Dr Devan Raindi, continues to develop and offer support for new members of the profession interested in periodontology.

In 2024, Professor Luigi Nibali & Dr Claire McCarthy presented the ECG Masterclass one-day course, "*Minimally Invasive Non-Surgical Technique (MINST)*." Held in London and Manchester, both courses sold out quickly, attracting dentists, dental hygienists and dental therapists.

The course provided a revision of current protocols for non-surgical periodontal therapy and guidance on modern non-surgical instruments and techniques with hands-on training. The concept of a minimally-invasive approach for periodontal regeneration of intrabony defects was considered, by showing a treatment algorithm adopting the MINST approach. The hands-on aspects of the course covered non-surgical techniques, describing instruments and techniques for a minimally-invasive approach.

3.8 Partnership agreements

Several companies (Acteon, Haleon, Kenvue, NSK, Oral-B and Philips) agreed to donate funds to BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken during 2024.

3.9 Society's Website / Social Media

The BSP website, developed and supported by Optima, continues to provide a modern platform to support our ever-developing educational programme and membership needs. Paula Dunn and Joanne Brown work hard to keep the website up to date with the latest news, clinical information and events.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The BSP website offers key information on periodontal disease and implant dentistry for patients, the public and dental care professionals. It provides key management functionality that the Society uses for event bookings, advertising job vacancies and maintenance of membership. The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR UK compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The website reflects the dynamic nature of the Society.

The BSP recognise that good, effective communication is key and essential to us achieving our strategic aims and maintain strong working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we continue to explore ways to further develop in this area. The Society has social media accounts on Facebook, Twitter and Instagram and the BSP Team work hard to update the platforms and grow the accounts.

3.10 Monthly Newsletters and Periodical

The monthly newsletter is written by Mrs Joanne Brown and Mrs Paula Dunn and overseen by Honorary Editor, Dr Alex Pollard. The newsletter is a professional, informative, and well received publication that helps

Society members keep up to date on news, clinical information, activities and Society events. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2024, we celebrated the 75th Anniversary of the Society. The special edition of the magazine included a quiz about the history of BSP and articles written by Past Presidents sharing their wonderful memories from over the years. We also included some insightful articles from our prize winners explaining how they used their prize money to attend courses to further develop their knowledge and skills.

The 24-page magazine was distributed in the post to all members.

4.0 Strategic Plan

This major initiative for the Society was launched and agreed by the membership at the September AGM 2014. The Society has made considerable progress in delivering on this 5-year plan. The plan aims to develop and deliver a clear vision and mission for the Society over the 5 years.

In 2024, Professor Philip Preshaw led the BSP in providing direction and support in updating the Strategic Plan. This project was successfully completed in December and the Strategic Plan 2025-2030 is available to view on the BSP website.

The vision is '*Periodontal Health for a Better life*' and the mission 'Promote awareness of periodontology and implant dentistry to the public, general and oral healthcare professionals to achieve our vision of "Periodontal Health for a Better Life."

The broad objectives in support of the Vision and Mission will be delivered through six Strategic Aims:

1. Improving Health and Wellbeing
2. Promoting Education and Science
3. Engagement and Collaboration
4. Governance
5. Sustainability
6. Supporting the Specialty

BSP Council will work hard over the coming years to identify key initiatives and projects to support in delivering these strategic aims.

The society continues to work closely with its Partner Sponsors to secure funding to help deliver the strategic plan.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2024 the Society's total income was **£409,572** (2023 = £465,859) of which £60,000 (2023 = £60,000) was restricted, related costs were **£376,105** (2023 = £386,613) of which £61,625 (2023 = £188,502) was restricted. This provided a net surplus of **£33,467** (2023 = £79,546) of which £1,625 net expenditure (2023 = £123,058, net expenditure) was restricted.

5.2 Value Added Tax

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

The Society, as a non-profit making body, is an eligible body for education under schedule 9, group 6, item 1a. However note 1e makes reference to the purpose to which any profit is put "a body which:

- Is precluded from distributing and does not distribute any profit it makes and;
- Applies any profits made from supplies of a description within this group to the continuance or improvement of such supplies.

5.3 Reserves Policy

The Reserves Policy adopted in 2013 was updated by Honorary Treasurer Dr Ian Dunn in 2025 and approved by Council. This policy is based on the requirements of Charity Law, the Charities' Statement of Recommended Practice (2016) and The Charity Commission for England and Wales good practice guidance (updated 14 June 2023) and takes into account the Society's financial circumstances and other relevant factors.

The aim of the Reserves Policy is to demonstrate that we exercise good stewardship and actively manage the Society finances, explain why we hold substantial unspent funds at the end of each financial year, demonstrate our resilience and capacity to manage unforeseen financial difficulties and justify why funding is needed to undertake a particular project or activity. Alongside the Strategic Plan, the Reserves Policy will help us identify any uncertainties in our income streams and steer discussions on how future projects and activities will be funded.

The Society aims to hold in the region of £185,000 in a contingency fund to cover a number of financial identified scenarios that may impact on the Society funds. Some of this contingency fund is held in a "Kingdom Account" with a balance of £147,391 current balance (31st December 2024). In addition, a balance of £259,338 is held in the EP8, EP9 and EP10 legacy funds.

Free reserves (general less fixed assets) at 31 December 2024 were £406,098 (2023 = £410,989).

Restricted funds at 31 December 2024 were £3,625 (2023 £5,250).

The Officers have considered all major risks faced by the Society and feel we have sufficiently robust measures in place to mitigate these risks. A risk management policy in line with Charity Commission recommendations was approved by Council and also by the membership at the September 2003 AGM and continues to direct the Society's financial strategy. The risk management includes the purchase of insurance to cover all our meetings against cancellation or the failure of speakers to attend.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7.0 Structure, governance and management

The Charity is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

7.1 Officers and organisation

The Trustees who served during the year and to the date for signing the accounts were:

Professor Philip Preshaw	President 2024
Professor Luigi Nibali	Honorary Secretary (Appointed 1 January 2025)
Professor Wendy Turner	Honorary Secretary (Resigned 31 December 2024)
Dr Ian Dunn	Honorary Treasurer
Professor Nicola West	President Elect 2025
Dr Paul Baker	President Elect 2026
Professor Shauna Culshaw	President Elect 2027 (Appointed 1 January 2025)
Dr William McLaughlin	Senior Vice President (Appointed 1 January 2025)
Professor Gerry Linden	Senior Vice President (Resigned 31 December 2024)
Dr Alexander Pollard	Honorary Editor
Dr Viren Vithlani	Commercial Liason Officer
Professor Michael Milward	President 2023 (Resigned 31 December 2024)

The Education and Events Committee meets to organise the Society's annual meeting(s) and the Operational Planning Group made up of council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager and Mrs Joanne Brown, Assistant Manager to the Society, support all activities of the Society and are crucial to its smooth and efficient performance. Mrs Paula Dunn and Mrs Joanne Brown do provide counsel to the Officers but are not Officers and do not have a voting position.

Mrs Paula Dunn and Mrs Joanne Brown are self-employed and remunerated at hourly rates that are reviewed annually and agreed by Council.

The Trustees report was approved by the Board of Trustees.

Signed by:

Professor Philip Preshaw

E96C8AED734B4AF...

Professor Philip Preshaw

Past President

Dated: 10 July 2025

Signed by:

Dr Ian Dunn

5E08047CF65E416...

Dr Ian Dunn

Honorary Treasurer

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees 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).

The law applicable to charities in England and Wales 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 of the Charity 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 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 sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 13 to 26.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alison Whalley FCA
Independent Examiner
Azets Audit Services Ltd
Carlton House
Grammar School Street
Bradford BD1 4NS

Signed by:

BC2221165F424D2...

Dated: 10 July 2025

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	-	-	-	31,467	-	31,467
Charitable activities	4	339,120	60,000	399,120	369,405	60,000	429,405
Investments	5	10,452	-	10,452	4,987	-	4,987
Total income		<u>349,572</u>	<u>60,000</u>	<u>409,572</u>	<u>405,859</u>	<u>60,000</u>	<u>465,859</u>
Expenditure on:							
Charitable activities	6	314,480	61,625	376,105	198,111	188,502	386,613
Gross transfers between funds		-	-	-	(5,444)	5,444	-
Net income/(expenditure) for the year/							
Net movement in funds		35,092	(1,625)	33,467	202,304	(123,058)	79,246
Fund balances at 1 January 2024		<u>815,344</u>	<u>5,250</u>	<u>820,594</u>	<u>613,040</u>	<u>128,308</u>	<u>741,348</u>
Fund balances at 31 December 2024		<u><u>850,436</u></u>	<u><u>3,625</u></u>	<u><u>854,061</u></u>	<u><u>815,344</u></u>	<u><u>5,250</u></u>	<u><u>820,594</u></u>

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		-		101
Current assets					
Debtors	12	31,631		20,962	
Cash at bank and in hand		859,003		830,225	
		<u>890,634</u>		<u>851,187</u>	
Creditors: amounts falling due within one year	13	<u>(36,573)</u>		<u>(30,694)</u>	
Net current assets			854,061		820,493
Total assets less current liabilities			<u>854,061</u>		<u>820,594</u>
Income funds					
Restricted funds	15		3,625		5,250
<u>Unrestricted funds</u>					
Designated funds	16	444,338		404,254	
General unrestricted funds		<u>406,098</u>		<u>411,090</u>	
			850,436		815,344
			<u>854,061</u>		<u>820,594</u>

The notes on pages 15 to 26 form part of these financial statements.

The financial statements were approved by the Trustees on 10 July 2025

Signed by:

Professor Philip Preshaw

E96C8AED734B4AF...

Professor Philip Preshaw
Past President

Signed by:

Dr Ian Dunn

5E08047CF65E416...

Dr Ian Dunn
Honorary Treasurer

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The British Society Of Periodontology and Implant Dentistry is a Charitable Trust regulated by its original Trust Deed dated 19th July 1949 and amended in 1999.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

- Annual subscriptions to the Society run for the 12 months to 31st December. The financial statements reflect income receivable for the year.
- Income and costs associated with conferences are recognised according to the date of the conference.
- Sponsorship and trade exhibitions income is recognised according to the date of the related event, unless alternatively agreed with the sponsor.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These costs include all expenditure for the publication of 'The Journal of Clinical Periodontology', running conferences devoted to periodontology and the giving of grants to individuals advancing the field of periodontology along with support costs incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more 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	straight line over 2 years
-----------------------	----------------------------

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.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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).

1.8 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.

1.9 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Total Unrestricted funds	
	2024	2023
	£	£
Donations and gifts	-	29,467
Donated goods and services	-	2,000
	<u>-</u>	<u>31,467</u>
	<u>-</u>	<u>31,467</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Subscriptions	182,716	194,512
Partnership agreements	60,000	60,000
Conferences	135,864	157,959
Educational courses and webinars	18,200	14,490
Leaflet sales	2,340	2,444
	<u>399,120</u>	<u>429,405</u>
Analysis by fund		
Unrestricted funds	339,120	369,405
Restricted funds	60,000	60,000
	<u>399,120</u>	<u>429,405</u>

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	10,452	4,987
	<u>10,452</u>	<u>4,987</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	2024	2023
	£	£
Journal - paper	8,352	9,162
Journal - electronic	34,990	38,184
Conference costs	98,431	131,769
Event management fees	20,000	20,000
Awards and prizes	20,790	34,339
Educational initiative	18,038	25,896
Educational courses and webinars	33,825	21,464
BSP Events/Non BSP Events	1,098	735
	<u>235,524</u>	<u>281,549</u>
Share of support costs (see note 7)	119,086	95,880
Share of governance costs (see note 7)	21,495	9,184
	<u>376,105</u>	<u>386,613</u>
Analysis by fund		
Unrestricted funds	314,480	198,111
Restricted funds	61,625	188,502
	<u>376,105</u>	<u>386,613</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	101	-	101	604	-	604
Legal fees	-	-	-	2,204	-	2,204
Admin travel	1,370	-	1,370	417	-	417
Business Management fees	72,460	-	72,460	55,715	-	55,715
Office costs	17,974	-	17,974	14,163	-	14,163
Insurance	1,383	-	1,383	1,427	-	1,427
Sundry	970	-	970	510	-	510
Irrecoverable VAT	17,498	-	17,498	13,334	-	13,334
Computer and website	1,145	-	1,145	543	-	543
Stripe and Bank charges	3,835	-	3,835	4,713	-	4,713
Accountancy	2,350	-	2,350	2,250	-	2,250
Cost of trustees meetings	-	4,955	4,955	-	836	836
Independent examination	-	3,900	3,900	-	3,700	3,700
Indemnity insurance	-	1,430	1,430	-	683	683
Trustees and council members expenses	-	11,210	11,210	-	3,965	3,965
	<u>119,086</u>	<u>21,495</u>	<u>140,581</u>	<u>95,880</u>	<u>9,184</u>	<u>105,064</u>
Analysed between						
Charitable activities	<u>119,086</u>	<u>21,495</u>	<u>140,581</u>	<u>95,880</u>	<u>9,184</u>	<u>105,064</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £1,430 (2023 £683).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the current or previous financial year.

9 Employees

There were no employees in the current or prior year.

10 Taxation

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11	Tangible fixed assets		
			Fixtures and fittings £
	Cost		
	At 1 January 2024		4,069
	At 31 December 2024		<u>4,069</u>
	Depreciation and impairment		
	At 1 January 2024		3,968
	Depreciation charged in the year		101
	At 31 December 2024		<u>4,069</u>
	Carrying amount		
	At 31 December 2024		-
	At 31 December 2023		<u>101</u>
12	Debtors		
		2024	2023
	Amounts falling due within one year:	£	£
	Trade debtors	-	2,160
	Other debtors	612	387
	Prepayments and accrued income	31,019	18,415
		<u>31,631</u>	<u>20,962</u>
13	Creditors: amounts falling due within one year		
		2024	2023
		£	£
		Notes	
	Deferred income	14	21,368
	Trade creditors		-
	Accruals		15,205
			<u>36,573</u>
			<u>30,694</u>
14	Deferred income		
		2024	2023
		£	£
	Other deferred income		21,368
			<u>19,141</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	21,368	19,141
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2024	19,141	21,560
Released from previous periods	(19,141)	(21,560)
Resources deferred in the year	21,368	19,141
	<u> </u>	<u> </u>
Deferred income at 31 December 2024	21,368	19,141
	<u> </u>	<u> </u>

Deferred income relates to subscriptions and conference paid in advance.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023		Movement in funds		Transfers 1 January 2024		Balance at 1 January 2024		Movement in funds		Balance at 31 December 2024	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Partnership Agreements	122,558		60,000	(188,002)	5,444	-	-	60,000	(60,000)		-	-
Patient Forum	5,750		-	(500)	-	5,250	5,250	-	(1,625)		3,625	3,625
	128,308		60,000	(188,502)	5,444	5,250	5,250	60,000	(61,625)		3,625	3,625

Partnership agreements were received to support the aims of the strategic plan of the charity.

Patient Forum Grant is for patient forum costs.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Designated funds

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

	Movement in funds					Balance at 31 December 2024 £
	Balance at 1 January 2023	Incoming resources	Transfers	Balance at 1 January 2024	Transfers	
	£	£	£	£	£	
Contingency Fund	142,049	-	2,867	144,916	40,084	185,000
EP8 2015 Legacy	175,000	-	-	175,000	-	175,000
EP9 2018 Legacy	54,871	-	-	54,871	-	54,871
EP10 2022 Legacy	-	29,467	-	29,467	-	29,467
	<u>371,920</u>	<u>29,467</u>	<u>2,867</u>	<u>404,254</u>	<u>40,084</u>	<u>444,338</u>

The contingency fund is invested in a deposit account with Kingdom Bank, a registered charity. It is held to cover costs in the event the charity is wound up, it is not expected to be used in the foreseeable future.

The EP8 2015 Legacy, EP9 2018 Legacy and EP10 2022 Legacy designated funds are to be used for future projects.

The transfer shows the interest earned on this account.

17 Funds

	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Restricted funds	5,250	60,000	(61,625)	-	3,625
Designated funds	404,254	-	-	40,084	444,338
General funds	411,090	349,572	(314,480)	(40,084)	406,098
	<u>820,594</u>	<u>409,572</u>	<u>(376,105)</u>	<u>-</u>	<u>854,061</u>

Funds prior year

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Restricted funds	128,308	60,000	(188,502)	5,444	5,250
Designated funds	371,920	29,467	-	2,867	404,254
General funds	241,120	376,392	(198,111)	(8,311)	411,090
	<u>741,348</u>	<u>465,859</u>	<u>(386,613)</u>	<u>-</u>	<u>820,594</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Analysis of net assets between funds	General		Restricted		Designated		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:								
Tangible assets	-	101	-	-	-	-	-	101
Current assets/(liabilities)	406,098	410,989	3,625	5,250	444,338	404,254	854,061	820,493
	<u>406,098</u>	<u>411,090</u>	<u>3,625</u>	<u>5,250</u>	<u>444,338</u>	<u>404,254</u>	<u>854,061</u>	<u>820,594</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Related party transactions

The Charity re-imbursed travel and hotel costs amounting to £4,449 (2023 - £3,526) to seven trustees during the year (2023 - seven trustee), and £2,053 (2023 £439) to four council members (2023 four).

The British Society of Periodontology and Implant Dentistry

England & Wales - Charity number 265815

Accounts



**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Registration No. 265815



British Society of
Periodontology and
Implant Dentistry

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Michael Milward	President 2023	
	Dr Rajan Nansi	President 2022	Resigned 31 December 2023
	Professor Wendy Turner	Honorary Secretary	
	Dr Ian Dunn	Honorary Treasurer	
	Professor Philip Preshaw	President Elect 2024	Appointed 1 January 2023
	Professor Nicola West	President Elect 2025	
	Professor Gerry Linden	Senior Vice President	Appointed 1 January 2023
	Dr Alexander Pollard	Honorary Editor	
	Dr Viren Vithiani	Commercial Liason Officer	
Dr Paul Baker	President Elect 2026	Appointed 1 January 2024	

Charity number 265815

Principal address P O Box 261
Liverpool
L25 6WP

Independent examiner Alison Whalley FCA
Azets Audit Services Ltd
Carlton House
Bradford
BD1 4NS

Bankers Bank of Scotland
33 Old Broad Street
London
BX2 1LB

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailling
Kent
ME19 4JQ

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

1.0 Introduction

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed dated 19th July 1949 and amended in 1999, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

1.1 Structure and Objectives of the Society

The Society is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

The objectives of the Society, as stated in the Constitution and Bye-Laws are to:

"to promote for the general health, wellbeing and knowledge of the public, the art and science of dentistry and in particular the art and science of periodontology and dental implantology and in furtherance thereof to advance all aspects of periodontology and dental implantology and to promote improvements in the teaching of the same."

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year.

1.2 Principal activities

Over time the Council has developed the following activities as the principal means of achieving our charitable objectives for the benefit of the public:

- Circulate educational material to our members including the Society's main publication "The Journal of Clinical Periodontology";
- Organise national conferences devoted to Periodontology;
- Organise webinar based educational lectures;
- Organise short courses to help dental care professionals develop and improve their knowledge and practical skills.
- Fund research and teaching related to the understanding and treatment of periodontal diseases;
- Provide through our website educational information for periodontists, general dentists, dental care professionals and students;
- Provide through our website information for patients that will inform their understanding of periodontal diseases and enable them to identify the geographic location of our members' practices. We also produce educational leaflets about periodontal disease and its management for our patients and the public;
- Produce parameters of care documents for dentists to follow when treating their patients with periodontal disease;
- From time to time, make donations to other charitable bodies for the furtherance of dental education;
- Advise regulatory bodies and organisations such as the Department of Health on care pathways.

1.3 Public Benefit

The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at international level. Membership is free.
- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (6th September 2023) members voted not to increase membership subscriptions. Full membership costs £177.00 for electronic Journal subscribers and £237.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a Maximum of four years of study. At the AGM on 6th September 2023 members voted not to increase membership subscriptions. Postgraduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 3 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. During 2023 it was decided that this would be extended to 3 years for new applicants. At the AGM on 6th September 2023 members voted not to increase membership subscriptions. New graduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 6th September 2023 members voted not to increase membership subscriptions. The cost is £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £80.
- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 6th September 2023 members ratified the subscription rate of £80.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course. At the AGM of 6th September 2023 members ratified the subscription rate of £10.
- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £80.
- (j) **Overseas Dentist Members**; full membership with electronic journal £187, and with printed journal £247

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2023, the Society had 1620 members.

3.2 Scientific Meetings

The Exchange, Birmingham

On the morning of Wednesday 11 October 2023, the Society held a joint meeting with the Periodontal Research Group of the British Society for Oral and Dental Research (BSODR).

The BSODR actively engage and support early career researchers (ECR). The term ECRs relates to any early career academic, whether clinical or non-clinical, who has an interest in the full range of oral and dental research and can range from undergraduates to PhD students, and everything in between.

Professor Milward's aim in organising the joint meeting was to help support ECRs in developing their careers and in delivering future research to benefit our patients. This complimented the annual BSP Conference theme, "*Teams - working together for success*," as it encompassed the important work done by researchers, as they tackle some of the healthcare challenges we face and help us to achieve better health outcomes for patients across the UK and around the world.

The ICC, Birmingham 2023

The BSP 2023 Conference took place at The ICC, Birmingham, on 11-13 October 2023. The Conference aimed at engaging all members of the oral healthcare community and was based on Professor Milward's strong belief that we need to work closely together with a common goal in order to deliver the best treatment outcomes for our patients.

The Conference lectures developed the teamwork theme, from patients views and opinions, contemporary patient management, working with other dental specialties, through to the future of periodontal care. The event provided a wonderful opportunity for the whole dental team to enjoy an exciting mix of presentations, workshops, networking and socialising. The sell-out event was a great success and the feedback from delegates was excellent.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3.3 Charitable work

The Society continued with its charitable work throughout the year, predominantly through the educational programme, dissemination of information to the public and profession and sponsorship of research and educational prizes to aid the career development of young professionals.

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Ian Needleman and Professor Shauna Culshaw, continue to help shape the future of gum health in the UK and work with our Society.

Over the last twelve months, the Forum members have continued to meet online and have participated in many initiatives including the SDCEP updated guideline workshops, BSP Peri-Implantitis Treatment Guidelines workshops, a series of patient information videos and a patient symposium for undergraduates.

The Forum priorities are:

- Promoting good gum health and the prevention of gum disease
- Effect of gum health and wellbeing
- Access for gum health care

Mr Julian Ekiert reached the end of his term as Patient Forum Council Representative at the end of 2023 and Mr Andrew Cundy has kindly taken over this role, which gives a voice to the patient community and greatly helps the Society by informing and influencing our activity, policy and strategy.

3.5 National Campaign

On 12th May, the Society participated in the pan European campaign, Gum Health Day, to raise awareness of the importance of gum health. The 2023 campaign slogan, "**Healthy gums look good on you! Protect them!**" was intended to reflect that healthy gums are part of our wellbeing and beauty. It also conveyed a powerful message encouraging everybody to prioritise prevention and maintenance of their gum health, which contributes to enhancing people's overall facial aesthetics and therefore their self-confidence in everyday social activities.

The Society worked with BSP Undergraduate Representatives, students and staff at Dental and Hygiene/Therapy Schools in Aberdeen, Cardiff, Liverpool, Kings/Guys Hospital London and Manchester to set up fantastic events to promote Gum health Day to patients and the public.

They created a stand and spent time at busy locations, handing out "*Periodontal Health for a Better Life*" leaflets to members of the public to get across the important message about the importance of gum health.

3.6 BSP Implementation of the EFP's S3 Treatment Guideline for Peri-Implantitis

In September, the BSP began the task of reviewing the final recommendations of the EFP Peri-Implantitis Treatment Guidelines to ensure they were appropriate to share with UK dental professionals (dentists, hygienists, therapists), patients and the public.

Professor West and Professor Kepschull led four working groups who met online to focus on the systematic reviews in the publication. It is expected that the paper will be published in the Journal of Dentistry in Spring/Summer 2024, with open access to all.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3.7 Awards & Prizes

During 2023 the following Prizes were awarded:

PRIZE	Award
<u>Audit award</u> Beant Thandi	£500
<u>Sir Wilfred Fish Research Prize</u> Niamh Coffey <i>"Periodontal Disease prevalence and Oral Hygiene in Adults with Cystic Fibrosis."</i>	£1,000
<u>Systematic Review Prize</u> Nor Shafina Binti Mohamed Nazari <i>"Assessment Methods of Gingival Tissue Volume: A Systematic Review."</i>	£1,000
<u>BSP Clinical Fellowship award</u> Patrick Fee Jasmine Loke Giuseppe Mainas	Up to £4,000 per award
<u>Frank Ashley Undergraduate Prize</u> Robson Chiremba	£500
<u>BSP Research Grant</u> Kitty Guo	Up to £5,000 per award
<u>Poster Prize</u> Clinical: Ursala Jomezai Research: Vanaja Krishna Naik	£500 each

In addition to the BSP Awards, the Society contributed £5,000 to a Faculty of Dental Surgery at The Royal College of Surgeons of England Pump-Priming Grant.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The recipient of the 2023 FDS-BSP Pump-Priming Grant of £10,000 was Zehra Yonel, from the University of Birmingham to support her research project entitled, "*Does inflammatory bowel disease alter the detection of and gum disease in saliva?*"

3.8 Educational Events:

The Society continues to be extremely active in delivering education across the UK. Listed below are the activities undertaken in 2023

Date	Type of Event	Title	Presenter
9 th January 2023	Webinar	How periodontitis affects the body. The perio-systemic link	Dr Praveen Sharma
27 th April 2023	Webinar	Prognosis of periodontally involved teeth - how good are we?	Prof Francis Hughes
8 th June 2023	Webinar	The Periodontitis-Diabetes Interface: A Sweet Encounter in General Dental Practice	Dr Devan Raindi
19 th May 2023	Masterclass	BSP Masterclass - Aesthetic Crown Lengthening - Aesthetic crown lengthening - A systematic way of treating Gummy Smiles.	Dr Mitul Shah
25 th July 2023	Webinar	Behaviour Change in Dentistry – How to support perio patients to change their behaviour	Dr Koula Asimakopoulou
3rd October 2023	Webinar	EFP – WONCA (World Organisation of National Colleges & Associations of Family Doctors) Workshop – Impact of Periodontal Health on Overall Health	Prof Iain Chapple
11-13 th October	Conference	BSP Conference 2023	Prof Mike Milward
14 th November 2023	Webinar	Peri-implantitis – the host bacterial communication	Dr Purnima Kumar
6 th December 2023	Webinar	Monitoring and Maintaining Dental Implants in General Practice	Mrs Kathryn Mayo & Mrs Jenny Walker

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Other events:

BSP at the British Dental Conference & DentistryShow:

The BSP Team attended this event in Many 2023. Prof Mike Milward and Mrs Paula Dunn worked at the BSP stand, promoting membership, distributing resources and answering clinical questions.

Dr Rajan Nansi and Dr Devan Raindi presented lectures in the Specialty Interest Theatre. In addition, Dr Raindi accepted an invitation from the British Association of Dental Nurses to speak in the Dental Nurses' Forum.

Early Career Group (ECG):

Our ECG continues to develop and offer support for new members of the profession interested in periodontology.

In May 2023, Dr Mitul Shah presented an extremely popular hands-on course in Birmingham on crown lengthening. The aim of the course was to help delegates improve their knowledge and clinical proficiency when managing patients with an excess gingival display.

During the first part of the day, delegates participated in lectures and case-based discussions which explored the fundamentals of a facially driven aesthetic assessment and the treatment planning of complex cases. Later, they had the opportunity to actively plan surgery for a real-life case using PowerPoint/Keynote, Photoshop and Digital Smile Design software. Dr Shah worked with the group encouraging them to assess the rationale behind different surgical techniques and key surgical decision making. The hands-on element of the course provided the delegates with the opportunity to develop their skills in performing crown lengthening surgery, including flap management, bone removal with rotary/piezoelectric instruments and advanced suturing techniques.

3.9 Partnership agreements

Several companies (Acteon, Corsodyl, Johnson & Johnson, NSK, Oral-B and Philips) agreed to donate funds to the BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken during 2023.

3.10 Society's Website / Social Media

The BSP website, developed by Optima, continues to provide a modern platform to support our ever-developing educational programme and membership needs. The BSP Team work hard to keep the website up to date with the latest news, clinical information and events.

The BSP website offers key information on periodontal disease and implant dentistry for patients, the public and dental care professionals. It provides key management functionality that the Society use for event bookings, advertising job vacancies and maintenance of membership. The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR UK compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The website reflects the dynamic nature of the Society.

The BSP recognise that good, effective communication is key and essential to us achieving our strategic aims and maintain strong working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we continue to explore ways to further develop in this area. The Society has social media accounts on Facebook, Twitter and Instagram and the BSP Team work hard to update the platforms and grow the accounts.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3.11 Monthly Newsletters and Periodical

The monthly newsletter is written by Mrs Paula Dunn and Mrs Joanne Brown and overseen by Honorary Editor, Dr Alex Pollard. The newsletter is a professional, informative, and well received publication that helps Society members keep up to date on news, clinical information, activities and Society events. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2023, we shared truly uplifting and inspiring stories from some of our members, who dedicate time to charity work on top of their careers within dentistry. We also included some great articles from prize winners who used their prize money to attend courses to gain knowledge and skills to further their career.

The 24-page magazine was distributed in the post to all members with their annual subscription letter.

4.0 Strategic Plan

This major initiative for the Society was launched and agreed by the membership at the September AGM 2014. The Society has made considerable progress in delivering on this 5-year plan. The plan aims to develop and deliver a clear vision and mission for the society over the 5 years.

The vision is 'Periodontal Health for a Better life' and the mission 'Promote public & professional awareness of periodontal & implant dentistry to achieve our vision of 'periodontal health for a better life.'

The plan consists of 3 strategic aims:

1. To operate an open process of 2-way engagement with patients, the public and other key stakeholders and provide exchange of knowledge, views and priorities between the Society and the public, patients and healthcare professionals
2. To develop, implement and maintain strategic partnerships that will further the strategic aims of the Society and each partner organisation.
3. To ensure long term growth & sustainability necessary for the Society to achieve its specific objectives.

Over the intervening years several key initiatives have been introduced by the Society to deliver these strategic aims.

The society continues to work closely with its Partner Sponsors to secure funding to help deliver the strategic plan.

The latest 5-year Strategic Plan 2019-2024 is available to view on the BSP website.

BSP Council will be reviewing the Strategic Plan in 2024.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2023 the Society's total income was **£465,859** (2022 = £456,280) of which £60,000 (2022 £85,000) was restricted. Related costs were **£386,613** (2022 = £351,892) of which £188,502 (£32,587) was restricted. This provided a net surplus of **£79,246** (2022 = £104,388) of which £8,109 net expenditure (2022 £52,413, surplus) was restricted.

5.2 Value Added Tax

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

The Society, as a non-profit making body, is an eligible body for education under schedule 9, group 6, item 1a. However note 1e makes reference to the purpose to which any profit is put "a body which:

- Is precluded from distributing and does not distribute any profit it makes and;
- Applies any profits made from supplies of a description within this group to the continuance or improvement of such supplies.

5.3 Reserves Policy

A revised Reserves Policy was drafted in January 2013 by the previous Honorary Treasurer Prof Peter Heasman and this was presented to Council and adopted during 2013. This policy is based on the requirements of charity law, the charitable statement of recommended practice (2005) and good practice, as well as taking into account the current financial situation of the society. The society aims to hold in the region of £135,000 in a contingency fund to cover a number of financial identified scenarios that may impact on the society funds. This contingency fund is held in a 'Stewardship Account' with a balance of £144,916 current balance (31st December 2023). In addition, a balance of £259,338 is held in the EP8, EP9 and EP10 legacy funds.

Free reserves (general less fixed assets) at 31 December 2023 were £410,989 (2022 - £240,415).

Restricted funds at 31 December 2023 were £5,250 (2022 £128,308).

The Officers have considered all major risks faced by the Society and feel we have sufficiently robust measures in place to mitigate these risks. A risk management policy in line with Charity Commission recommendations was approved by Council and also by the membership at the September 2003 AGM and continues to direct the Society's financial strategy. The risk management includes the purchase of insurance to cover all our meetings against cancellation or the failure of speakers to attend.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7.0 Structure, governance and management

The Charity is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

7.1 Officers and organisation

The Trustees who served during the year and to the date for signing the accounts were:

Professor M Milward

Dr R Nansi

(Resigned 31 December 2023)

Professor N West

Professor F Hughes

Professor W Turner

Dr A Pollard

Dr V Vithlani

Dr P A Baker

Dr I Dunn

Prof P Preshaw

(Appointed 1 January 2023)

Prof G Linden

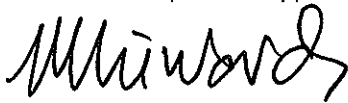
(Appointed 1 January 2023)

The Education and Events Committee meets to organise the Society's annual meeting(s) and the Operational Planning Group made up of council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager to the Society, supports all activities of the Society and is crucial to its smooth and efficient performance. Mrs Paula Dunn does provide counsel to the Officers but is not an Officer and does not have a voting position.

Mrs Paula Dunn is self-employed and remunerated at hourly rates that are reviewed annually and agreed by Council.

The Trustees report was approved by the Board of Trustees.



Professor M Milward

President

Dated: 16 July 2024



Dr I Dunn

Honorary Treasurer

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

I report on the financial statements of the Charity for the year ended 31 December 2023, which are set out on pages 12 to 25.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Alison Whalley FCA

Independent Examiner
Azets Audit Services Ltd
Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 16 July 2024

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	31,467	-	31,467	1,000	-	1,000
Charitable activities	4	369,405	60,000	429,405	366,919	85,000	451,919
Investments	5	4,987	-	4,987	3,361	-	3,361
Total income		405,859	60,000	465,859	371,280	85,000	456,280
Expenditure on:							
Charitable activities	6	198,111	188,502	386,613	319,305	32,587	351,892
Net incoming/(outgoing) resources before transfers		207,748	(128,502)	79,246	51,975	52,413	104,388
Gross transfers between funds		(5,444)	5,444	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		202,304	(123,058)	79,246	51,975	52,413	104,388
Fund balances at 1 January 2023		613,040	128,308	741,348	561,065	75,895	636,960
Fund balances at 31 December 2023		815,344	5,250	820,594	613,040	128,308	741,348

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

BALANCE SHEET


AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		101		705
Current assets					
Debtors	12	20,962		35,236	
Cash at bank and in hand		830,225		736,832	
		851,187		772,068	
Creditors: amounts falling due within one year	13	(30,694)		(31,425)	
Net current assets			820,493		740,643
Total assets less current liabilities			820,594		741,348
Income funds					
Restricted funds	15		5,250		128,308
<u>Unrestricted funds</u>					
Designated funds	16	404,254		371,920	
General unrestricted funds		411,090		241,120	
			815,344		613,040
			820,594		741,348

The notes on pages 14 to 25 form part of these financial statements.

The financial statements were approved by the Trustees on 16 July 2024


 Professor M Milward
 Trustee


 DR I DUNN

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The British Society Of Periodontology and Implant Dentistry is a Charitable Trust regulated by its original Trust Deed dated 19th July 1949 and amended in 1999.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

- Annual subscriptions to the Society run for the 12 months to 31st December. The financial statements reflect income receivable for the year.
- Income and costs associated with conferences are recognised according to the date of the conference.
- Sponsorship and trade exhibitions income is recognised according to the date of the related event, unless alternatively agreed with the sponsor.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These costs include all expenditure for the publication of "The Journal of Clinical Periodontology", running conferences devoted to periodontology and the giving of grants to individuals advancing the field of periodontology along with support costs incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more 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	straight line over 2 years
-----------------------	----------------------------

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.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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).

1.8 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.

1.9 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	29,467	-
Donated goods and services	2,000	1,000
	<u>31,467</u>	<u>1,000</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Subscriptions	194,512	201,535
Partnership agreements	60,000	85,000
Conferences	157,959	144,064
Educational courses and webinars	14,490	18,000
Leaflet sales	2,444	3,320
	<u>429,405</u>	<u>451,919</u>
Analysis by fund		
Unrestricted funds	369,405	366,919
Restricted funds	60,000	85,000
	<u>429,405</u>	<u>451,919</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	4,987	3,361
	<u>4,987</u>	<u>3,361</u>

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	2023	2022
	£	£
Journal - paper	9,162	9,512
Journal - electronic	38,184	37,519
Conference costs	131,769	89,143
Event management fees	20,000	32,817
Awards and prizes	34,339	12,331
Educational initiative	25,896	26,265
Educational courses and webinars	21,464	19,793
BSP Events/Non BSP Events	735	7,314
Donations and sponsorship	-	1,030
	<u>281,549</u>	<u>235,724</u>
Share of support costs (see note 7)	94,630	105,600
Share of governance costs (see note 7)	10,434	10,568
	<u>386,613</u>	<u>351,892</u>
Analysis by fund		
Unrestricted funds	198,111	319,305
Restricted funds	188,502	32,587
	<u>386,613</u>	<u>351,892</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	604	-	604	503	-	503
Legal fees	2,204	-	2,204	1,056	-	1,056
Admin travel	417	-	417	268	-	268
Business Management fees	55,715	-	55,715	54,402	-	54,402
Office costs	14,163	-	14,163	13,939	-	13,939
Insurance	1,427	-	1,427	668	-	668
Sundry	510	-	510	562	-	562
Irrecoverable VAT	13,334	-	13,334	25,209	-	25,209
Computer and website	543	-	543	2,801	-	2,801
WorldPay and Bank charges	4,713	-	4,713	5,343	-	5,343
Accountancy	1,000	-	1,000	849	-	849
Cost of trustees meetings	-	836	836	-	525	525
Independent examination	-	4,950	4,950	-	4,500	4,500
Indemnity insurance	-	683	683	-	881	881
Trustees and council members expenses	-	3,965	3,965	-	4,662	4,662
	<u>94,630</u>	<u>10,434</u>	<u>105,064</u>	<u>105,600</u>	<u>10,568</u>	<u>116,168</u>
Analysed between						
Charitable activities	<u>94,630</u>	<u>10,434</u>	<u>105,064</u>	<u>105,600</u>	<u>10,568</u>	<u>116,168</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £683 (2022 £881).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the current or previous financial year.

9 Employees

There were no employees in the current or prior year.

10 Taxation

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11	Tangible fixed assets		Fixtures and fittings £
	Cost		
	At 1 January 2023		5,458
	Disposals		(1,389)
	At 31 December 2023		<u>4,069</u>
	Depreciation and impairment		
	At 1 January 2023		4,753
	Depreciation charged in the year		604
	Eliminated in respect of disposals		(1,389)
	At 31 December 2023		<u>3,968</u>
	Carrying amount		
	At 31 December 2023		<u>101</u>
	At 31 December 2022		<u>705</u>
12	Debtors		
		2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	2,160	-
	Other debtors	387	1,817
	Prepayments and accrued income	18,415	33,419
		<u>20,962</u>	<u>35,236</u>
13	Creditors: amounts falling due within one year		
		2023	2022
		£	£
		Notes	
	Deferred income	14	19,141
	Trade creditors		22
	Accruals		11,531
			<u>30,694</u>
			<u>31,425</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Deferred income

	2023 £	2022 £
Other deferred income	19,141	21,560

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	19,141	21,560
Movements in the year:		
Deferred income at 1 January 2023	21,560	33,027
Released from previous periods	(21,560)	(33,027)
Resources deferred in the year	19,141	21,560
Deferred income at 31 December 2023	19,141	21,560

Deferred income relates to subscriptions and conference paid in advance.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022		Movement in funds		Balance at 31 December 2022		Movement in funds		Balance at 31 December 2023	
	£	£	Incoming resources	Resources expended	Incoming resources	Resources expended	Incoming resources	Resources expended	Transfers	£
Partnership Agreements	69,895		85,000	(32,337)	60,000	(188,002)	60,000	(188,002)	5,444	-
Patient Forum	6,000		-	(250)	-	(500)	-	(500)	-	5,250
	<u>75,895</u>		<u>85,000</u>	<u>(32,587)</u>	<u>60,000</u>	<u>(188,502)</u>	<u>60,000</u>	<u>(188,502)</u>	<u>5,444</u>	<u>5,250</u>

Partnership agreements were received to support the aims of the strategic plan of the charity.

Patient Forum Grant is for patient forum costs.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Designated funds

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

	Movement in funds					Balance at 31 December 2023
	Balance at 1 January 2022	Transfers	Balance at 1 January 2023	Incoming resources	Transfers	
	£	£	£	£	£	£
Contingency Fund	141,954	95	142,049	-	2,867	144,916
EP8 2015 Legacy	175,000	-	175,000	-	-	175,000
EP9 2018 Legacy	54,871	-	54,871	-	-	54,871
EP10 2022 Legacy	-	-	-	29,467	-	29,467
	<u>371,825</u>	<u>95</u>	<u>371,920</u>	<u>29,467</u>	<u>2,867</u>	<u>404,254</u>

The contingency fund is invested in a deposit account with Kingdom Bank, a registered charity. It is held to cover costs in the event the charity is wound up, it is not expected to be used in the foreseeable future.

The EP8 2015 Legacy, EP9 2018 Legacy and EP10 2022 Legacy designated funds are to be used for future projects.

The transfer shows the interest earned on this account.

17 Funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Restricted funds	128,308	60,000	(188,502)	5,444	5,250
Designated funds	371,920	29,467	-	2,867	404,254
General funds	241,120	376,392	(198,111)	(8,311)	411,090
	<u>741,348</u>	<u>465,859</u>	<u>(386,613)</u>	<u>-</u>	<u>820,594</u>

Funds prior year

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Restricted funds	75,895	85,000	(32,587)	-	128,308
Designated funds	371,825	-	-	95	371,920
General funds	189,240	371,280	(319,305)	(95)	241,120
	<u>636,960</u>	<u>456,280</u>	<u>(351,892)</u>	<u>-</u>	<u>741,348</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:

Tangible assets

Current assets/(liabilities)

	General 2023 £	Restricted 2023 £	Designated 2023 £	Total 2023 £	General 2022 £	Restricted 2022 £	Designated 2022 £	Total 2022 £
	101	-	-	101	705	-	-	705
	410,989	5,250	404,254	820,493	240,415	128,308	371,920	740,643
	411,090	5,250	404,254	820,594	241,120	128,308	371,920	741,348

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Related party transactions

The Charity re-imbursed travel and hotel costs amounting to £3,526 (2022 - £3,189) to seven trustees during the year (2022 - five trustee), and £439 (2022 £1,473) to four council members (2022 eight).

The British Society of Periodontology and Implant Dentistry

England & Wales - Charity number 265815

Accounts

COPY

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Registration No. 265815



**British Society of
Periodontology and
Implant Dentistry**

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Michael Milward	President 2023	
	Dr Rajan Nansi	President 2022	
	Professor Mark Ide	Immediate Past President	Resigned 31 December 2022
	Professor Wendy Turner	Honorary Secretary	
	Dr Ian Dunn	Honorary Treasurer	
	Professor Philip Preshaw	President Elect 2024	Appointed 1 January 2023
	Professor Nicola West	President Elect 2025	
	Professor Francis Hughes	Senior Vice President	Resigned 31 December 2022
	Professor Gerry Linden	Senior Vice President	Appointed 1 January 2023
	Dr Alexander Pollard	Honorary Editor	
Dr Viren Vitlani	Commercial Liaison Officer		

Charity number 265815

Principal address P O Box 261
Liverpool
L25 6WP

Independent examiner Alison Whalley FCA
Azets
Carlton House
Bradford
BD1 4NS

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailling
Kent
ME19 4JQ

Bank of Scotland
33 Old Broad Street
London
BX2 1LB

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed dated 19th July 1949 and amended in 1999, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

1.1 Structure and Objectives of the Society

The Society is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

The objectives of the Society, as stated in the Constitution and Bye-Laws are to:

"to promote for the general health, wellbeing and knowledge of the public, the art and science of dentistry and in particular the art and science of periodontology and dental implantology and in furtherance thereof to advance all aspects of periodontology and dental implantology and to promote improvements in the teaching of the same."

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year.

1.2 Principal activities

Over time the Council has developed the following activities as the principal means of achieving our charitable objectives for the benefit of the public:

- Circulate educational material to our members including the Society's main publication "The Journal of Clinical Periodontology";
- Organise national conferences devoted to Periodontology;
- Organise webinar based educational lectures;
- Fund research and teaching related to the understanding and treatment of periodontal diseases;
- Provide through our website educational information for periodontists, general dentists, dental care professionals and students;
- Provide through our website information for patients that will inform their understanding of periodontal diseases and enable them to identify the geographic location of our members' practices. We also produce educational leaflets about periodontal disease and its management for our patients and the public;
- Produce parameters of care documents for dentists to follow when treating their patients with periodontal disease;
- From time to time, make donations to other charitable bodies for the furtherance of dental education.
- Advise regulatory bodies and organisations such as the Department of Health on care pathways.

1.3 Public Benefit

The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at international level. Membership is free.
- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (15th June 2021) members voted not to increase membership subscriptions. Full membership costs £177.00 for electronic Journal subscribers and £237.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. At the AGM on 15th June 2021 members voted not to increase membership subscriptions. Postgraduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 2 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. At the AGM on 15th June 2021 members voted not to increase membership subscriptions. New graduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 15th June 2021 members voted not to increase membership subscriptions. The cost is £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £80.
- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 15th June 2021 members ratified the subscription rate of £80.
- (h) **Undergraduate Student Membership (Associate)**, including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course. At the AGM of 15th June 2021 members ratified the subscription rate of £10.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £80.
- (j) **Overseas Dentist Members**; full membership with electronic journal £187, and with printed journal £247

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2022, the Society had 1780 members.

3.2 Scientific Meetings

Luton Hoo 2022

The BSP 2022 Conference took place at Luton Hoo on 13-15 October 2022. The Conference provided a wonderful opportunity for the whole dental team to enjoy an exciting mix of presentations, workshops, networking and socialising. The sell-out event was a great success and the feedback from delegates was excellent.

3.3 Charitable work

The Society continued with its charitable work throughout the year, predominantly through the educational programme, dissemination of information to the public and profession and sponsorship of research and educational prizes for career development of young professionals.

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Ian Needleman and Professor Shauna Culshaw, continue to play a major role in the improvement of gum health in the UK.

Mr Julian Ekiert continues to serve on Council as a Patient Forum Representative. This gives a voice to the patient community and greatly helps the Society by informing and influencing our activity, policy and strategy.

The Forum members have continued to meet online and have supported Council with several initiatives.

3.5 National Campaign

On 12th May, the Society participated in the pan European campaign, Gum Health Day, to raise awareness of the importance of gum health. The 2022 campaign focussed on interventions to prevent or treat gum diseases, with the official slogan "**Treat Your Gums**".

The Society worked with BSP Undergraduate Representatives in UK Dental and Hygiene/Therapy schools to engage with the public, either on Campus or at a local busy space i.e., a train station, shopping centre and hand out leaflets relating to periodontal disease and answer basic questions. The students worked incredibly hard and helped promote the importance of gum health to the public.

BSP also ran an online challenge to create an image or short video portraying the slogan, "**Treat Your Gums**," focusing on interventions to prevent or treat gum diseases. This was well supported by members and the wider dental community.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3.6 BSP Implementation of the EFP's S3 Treatment Guideline for Periodontitis

In May, the BSP took on the challenge of adopting the EFP S3 Stage IV Perio Treatment Guidelines. ("Adolop" simply means that we will discuss the guidelines and adopt, modify or develop them as we see fit, to ensure they are appropriate for us to share with UK dental professionals (dentists, hygienists, therapists), patients and the public.)

Four working groups met online to focus on the systematic reviews in the publication. They worked extremely hard to produce evidence-based guidance for a UK Sequence for the Treatment of Periodontitis Stage IV. It is expected that the paper will be published in the Journal of Dentistry in Spring 2023, with open access to all. A series of free educational webinars will also be scheduled to support BSP members and the wider dental community.

3.7 Awards & Prizes

During 2022 the following Prizes were awarded:

PRIZE	Award
<u>Audit award</u> No award	£500
<u>Sir Wilfred Fish Research Prize</u> Vitor Neves <i>"Glucose metabolism modulation in periodontal disease prevention as a form of preventive medicine."</i>	£1,000
<u>Systematic Review Prize</u> Varkha Rattu <i>"Prevalence of stable and successfully treated periodontitis subjects and incidence of subsequent tooth loss within supportive periodontal care: A systematic review and meta-analyses."</i>	£1,000
<u>BSP Clinical Fellowship award</u> Hong Jin Tan	Up to £4,000 per award
<u>Frank Ashley Undergraduate Prize</u> Kate McNelly	£500
<u>BSP Research Grant</u> Joshua Jackson	Up to £5,000 per award
<u>Poster Prize</u> Clinical: Chaitanya Joshi Research: Annabel Simpson	£500 each

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

In addition to the BSP Awards, the Society contributed £5,000 to a Faculty of Dental Surgery at The Royal College of Surgeons of England Pump-Priming Grant. Annika Therese Kroeger, from Birmingham Dental Hospital, received £10,000 to support her research into, "*Molecular cartography of 'health' and 'diseased' gingival tissues.*"

3.8 Educational Events:

The Society continues to be extremely active in delivering education across the UK. Listed below are the activities undertaken in 2022:

Date	Type of Event	Title	Presenter
20 Jan	Webinar	Time to take periodontitis seriously: economic & societal costs and how to implement the steps of care in real world NHS practice	Prof Iain Chapple
10 Feb	Webinar	Avoidance of Doubt - the S3 guidelines and phased treatment approach to periodontal care within the NHS dental contract	Dr Shazad Saleem
10 Mar	Webinar	Approaching/implementing behaviour change in treating periodontal disease in practice	Dr Christoph Ramseier
26 Apr	Webinar	Management of peri-implantitis: a pragmatic approach	Prof Andreas Stavropoulos
17 May	Webinar	Pre-prosthetic surgery - Enabling optimal restorations	Prof Moritz Kepschull
9 Jun	Webinar	Minimally invasive non-surgical periodontal therapy - practical approaches and protocols to ultrasonic debridement	Dr Devan Raindi
22 nd Jun	Masterclass	Peri-Implantitis Masterclass – Diagnosis and Treatment Modalities	Prof Nikos Donos
12 Jul	Webinar	Instrumentation selection and advanced techniques for sub gingival PMPR	Ms Claire McCarthy
13-15 th Oct	Conference	BSP Conference 2022	Dr Rajan Nansi
1 Nov	Webinar	Supportive Periodontal Care - Practical implementation of step 4 of the S3 guidelines	Dr Viren Vithlani
16 Nov	Webinar	The Bernese Concept for the Treatment of Single and Multiple Mandibular Recessions	Prof Anton Sculean

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Other events:

BSP at the British Dental Conference & DentistryShow:

The BSP Team attended this event in Birmingham in May 2022. Dr Rajan Nansi and Professor Nikos Donos presented lectures in the Specialty Interest Theatre, providing the audience with a periodontal update for general practice and an overview of diagnosis and treatment modalities of Peri-Implantitis. The BSP Stand was incredibly busy throughout the Show as we promoted membership, distributed resources and answered clinical questions.

British Society of Dental Hygiene & Therapy Conference

The BSP Team attended this event in Manchester on 25-26th November 2022.

Early Career Group (ECG):

Our ECG continues to develop and offer support for new members of the profession interested in periodontology.

In June 2022, Prof Nikos Donos presented a very successful hands-on course in London. The first part of the course was classroom based with lectures and case-based discussions around the classification of peri-implant disease and related risk factors. Different non-surgical and surgical treatments were evaluated and critically appraised for efficacy.

The second part of the masterclass was a hands-on workshop on pig jaws where participants practiced: Resective flap, GBR with the use of a bone graft and a collagen barrier, reverse torque technique (demonstration) and explantation with the use of piezosurgery.

3.9 Partnership agreements

Several companies (Acteon, Corsodyl, Curasept, EMS, Johnson & Johnson, KIN Dental, NSK and Oral-B) have agreed to donate funds to the BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken during 2022.

3.10 Society's Website / Social Media

The new website, developed by Optima and launched in August 2020 is working extremely well. The BSP Team is able to update the modern platform to support our ever-developing educational programme and membership needs. The improved member functionality has been a welcome addition allowing our members to have more control over their BSP activities.

The BSP website offers key information on periodontal disease and implant dentistry for patients, the public and dental care professionals. It provides key management functionality that the Society use for event bookings, advertising job vacancies and maintenance of membership. The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The website reflects the dynamic nature of the Society and the BSP Team work hard to keep it regularly updated.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The BSP recognise that good, effective communication is key and essential to us achieving our strategic aims and maintain strong working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we continue to explore ways to further develop in this area. The Society has social media accounts on Facebook, Twitter and Instagram and the BSP Team work hard to update the platforms and grow the accounts.

3.11 Monthly Newsletters and Periodical

Honorary Editor, Dr Alex Pollard writes the monthly newsletter with Mrs Paula Dunn. The newsletter is a professional, informative, and well received publication that helps Society members keep up to date on news, clinical information, activities and Society events. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2022, we encouraged members to contribute articles to the publication and were delighted to produce a 24-page Periodical on the theme of protecting our mental health and improving our wellbeing. This was distributed in the post to all members, with their annual subscription letter.

4.0 Strategic Plan

This major initiative for the Society was launched and agreed by the membership at the September AGM 2014. The Society has made considerable progress in delivering on this 5-year plan. The plan aims to develop and deliver a clear vision and mission for the society over the 5 years.

The vision is 'Periodontal Health for a Better life' and the mission 'Promote public & professional awareness of periodontal & implant dentistry to achieve our vision of 'periodontal health for a better life.'

The plan consists of 3 strategic aims:

1. To operate an open process of 2-way engagement with patients, the public and other key stakeholders and provide exchange of knowledge, views and priorities between the Society and the public, patients and healthcare professionals.
2. To develop, implement and maintain strategic partnerships that will further the strategic aims of the Society and each partner organisation.
3. To ensure long term growth & sustainability necessary for the Society to achieve its specific objectives.

Over the intervening years several key initiatives have been introduced by the Society to deliver on these strategic aims.

The society continues to work closely with its Partner Sponsors to secure funding to help deliver the strategic plan.

The latest 5-year Strategic Plan 2019-2024 is available to view on the BSP website.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2022 the Society's total income was **£456,280** (2021 = £452,487) of which £85,000 (2021 £56,000) was restricted. Related costs were **£351,892** (2021 = £358,227) of which £32,587 (£33,737) was restricted. This provided a net surplus of **£104,388** (2021 = £94,260) of which £52,413 net surplus (2021 £22,263, surplus) was restricted.

5.2 Value Added Tax

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

The Society, as a non-profit making body, is an eligible body for education under schedule 9, group 6, item 1a. However note 1e makes reference to the purpose to which any profit is put "a body which:

- Is precluded from distributing and does not distribute any profit it makes and;
- Applies any profits made from supplies of a description within this group to the continuance or improvement of such supplies.

5.3 Reserves Policy

A revised Reserves Policy was drafted in January 2013 by the previous Honorary Treasurer Prof Peter Heasman and this was presented to Council and adopted during 2013. This policy is based on the requirements of charity law, the charitable statement of recommended practice (2005) and good practice, as well as taking into account the current financial situation of the society. The society aims to hold in the region of £135,000 in a contingency fund to cover a number of financial identified scenarios that may impact on the society funds. This contingency fund is held in a 'Stewardship Account' with a balance of £142,049 current balance (31st December 2022). In addition, a balance of £229,871 is held in the EP8 and EP9 legacy fund.

Free reserves (general less fixed assets) at 31 December 2022 were £240,415 (2021 - £189,240).

Restricted funds at 31 December 2022 were £128,308 (2021 £75,895).

The Officers have considered all major risks faced by the Society and feel we have sufficiently robust measures in place to mitigate these risks. A risk management policy in line with Charity Commission recommendations was approved by Council and also by the membership at the September 2003 AGM and continues to direct the Society's financial strategy. The risk management includes the purchase of insurance to cover all our meetings against cancellation or the failure of speakers to attend.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6.0 Structure, governance and management

The Charity is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

6.1 Officers and organisation

The Trustees who served during the year and to the date for signing the accounts were:

Professor M Milward

Dr R Nansi

Professor M Ide (Resigned 31 December 2022)

Professor N West

Professor F Hughes (Resigned 31 December 2022)

Professor W Turner

Dr A Pollard

Dr V Vithlani

Dr I Dunn

Prof P Preshaw (Appointed 1 January 2023)

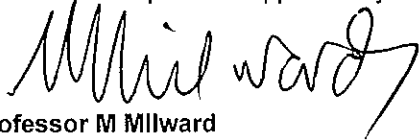
Prof G Linden (Appointed 1 January 2023)

The Education and Events Committee meets to organise the Society's annual meeting(s) and the Operational Planning Group made up of council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager to the Society, supports all activities of the Society and is crucial to its smooth and efficient performance. Mrs Paula Dunn does provide counsel to the Officers but is not an Officer and does not have a voting position.

Mrs Paula Dunn is self-employed and remunerated at hourly rates that are reviewed annually and agreed by Council.

The Trustees report was approved by the Board of Trustees.



Professor M Milward

President

Dated: 6 September 2023



Dr I Dunn

Honorary Treasurer

Dated: 6 September 2023

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

I report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 11 to 23.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Alison Whalley FCA
Independent Examiner
Azets
Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 6 September 2023

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	1,000	-	1,000	1,000	7,000
Charitable activities	4	366,919	85,000	451,919	394,626	444,626
Investments	5	3,361	-	3,361	861	861
Total income		371,280	85,000	456,280	396,487	452,487
Expenditure on:						
Charitable activities	6	319,305	32,587	351,892	324,490	358,227
Net income for the year/ Net movement in funds		51,975	52,413	104,388	71,997	94,260
Fund balances at 1 January 2022		561,065	75,895	636,960	489,068	542,700
Fund balances at 31 December 2022		613,040	128,308	741,348	561,065	636,960

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

All income and expenditure derive from continuing activities.

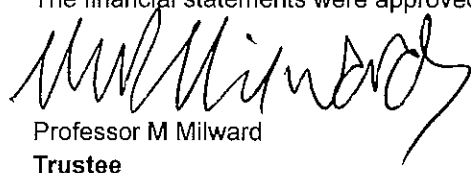
THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

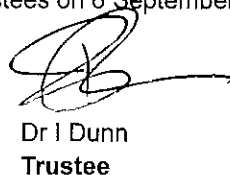
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		705		-
Current assets					
Debtors	12	35,236		28,048	
Cash at bank and in hand		736,832		660,528	
		<u>772,068</u>		<u>688,576</u>	
Creditors: amounts falling due within one year	13	<u>(31,425)</u>		<u>(51,616)</u>	
Net current assets			740,643		636,960
Total assets less current liabilities			<u>741,348</u>		<u>636,960</u>
Income funds					
Restricted funds	15		128,308		75,895
<u>Unrestricted funds</u>					
Designated funds	16	371,920		371,825	
General unrestricted funds		241,120		189,240	
		<u>613,040</u>		<u>561,065</u>	
			<u>741,348</u>		<u>636,960</u>

The financial statements were approved by the Trustees on 6 September 2023


Professor M Milward
Trustee


Dr I Dunn
Trustee

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The British Society Of Periodontology and Implant Dentistry is a Charitable Trust regulated by its original Trust Deed dated 19th July 1949 and amended in 1999.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

- Annual subscriptions to the Society run for the 12 months to 31st December. The financial statements reflect income receivable for the year.
- Income and costs associated with conferences are recognised according to the date of the conference.
- Sponsorship and trade exhibitions income is recognised according to the date of the related event, unless alternatively agreed with the sponsor.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These costs include all expenditure for the publication of "The Journal of Clinical Periodontology", running conferences devoted to periodontology and the giving of grants to individuals advancing the field of periodontology along with support costs incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more 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	straight line over 2 years
-----------------------	----------------------------

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.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible 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).

1.8 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.

1.9 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Patient Forum Grant	-	-	6,000	6,000
Donated goods and services	1,000	1,000	-	1,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Subscriptions	201,535	195,617
Partnership agreements	85,000	50,000
Conferences	144,064	189,425
Educational courses and webinars	18,000	6,530
Leaflet sales	3,320	3,054
	<u>451,919</u>	<u>444,626</u>
Analysis by fund		
Unrestricted funds	366,919	394,626
Restricted funds	85,000	50,000
	<u>451,919</u>	<u>444,626</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>3,361</u>	<u>861</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
Journal - paper	9,512	10,729
Journal - electronic	37,519	39,085
Conference costs	89,143	149,464
Event management fees	32,817	23,907
Awards and prizes	12,331	10,682
Educational initiative	26,265	33,737
Educational courses and webinars	19,793	9,042
BSP Events/Non BSP Events	7,314	-
Donations and sponsorship	1,030	-
	<u>235,724</u>	<u>276,646</u>
Share of support costs (see note 7)	105,600	76,508
Share of governance costs (see note 7)	10,568	5,073
	<u>351,892</u>	<u>358,227</u>
Analysis by fund		
Unrestricted funds	319,305	324,490
Restricted funds	32,587	33,737
	<u>351,892</u>	<u>358,227</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	503	-	503	-	-	-
Legal fees	1,056	-	1,056	-	-	-
Admin travel	268	-	268	110	-	110
Business Management fees	54,402	-	54,402	44,358	-	44,358
Office costs	13,939	-	13,939	9,347	-	9,347
Insurance	668	-	668	610	-	610
Sundry	562	-	562	1,001	-	1,001
Irrecoverable VAT	25,209	-	25,209	13,583	-	13,583
Computer and website	2,801	-	2,801	2,012	-	2,012
WorldPay and Bank charges	5,343	-	5,343	2,178	-	2,178
Accountancy	849	-	849	3,309	-	3,309
Cost of trustees meetings	-	525	525	-	41	41
Independent examination	-	4,500	4,500	-	4,500	4,500
Indemnity insurance	-	881	881	-	456	456
Trustees and council members expenses	-	4,662	4,662	-	76	76
	<u>105,600</u>	<u>10,568</u>	<u>116,168</u>	<u>76,508</u>	<u>5,073</u>	<u>81,581</u>
Analysed between Charitable activities	<u>105,600</u>	<u>10,568</u>	<u>116,168</u>	<u>76,508</u>	<u>5,073</u>	<u>81,581</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £881 (2021 £456).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the current or previous financial year.

9 Employees

There were no employees in the current or prior year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2022	4,250
Additions	1,208
	<u>5,458</u>
At 31 December 2022	5,458
Depreciation and Impairment	
At 1 January 2022	4,250
Depreciation charged in the year	503
	<u>4,753</u>
At 31 December 2022	4,753
Carrying amount	
At 31 December 2022	<u><u>705</u></u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	24,000
Other debtors	1,817	1,608
Prepayments and accrued income	33,419	2,440
	<u>35,236</u>	<u>28,048</u>

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	14	21,560	33,027
Trade creditors		5,115	5,255
Accruals		4,750	13,334
		<u>31,425</u>	<u>51,616</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Deferred Income

	2022 £	2021 £
Other deferred income	21,560	33,027

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Brought forward	33,027	178,135
Amount released to income	(33,027)	(175,316)
Amount deferred in year	21,560	33,027
Refunded	-	(2,819)
Carried forward	21,560	33,027

Deferred income relates to subscriptions and conference paid in advance.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Partnership Agreements	53,632	50,000	(33,737)	69,895	85,000	(32,337)	122,558
Patient Forum	-	6,000	-	6,000	-	(250)	5,750
	<u>53,632</u>	<u>56,000</u>	<u>(33,737)</u>	<u>75,895</u>	<u>85,000</u>	<u>(32,587)</u>	<u>128,308</u>

Partnership agreements were received to support the aims of the strategic plan of the charity.

Patient Forum Grant is for patient forum costs.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Designated funds

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

	Balance at 1 January 2021	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Contingency Fund	141,670	284	141,954	95	142,049
EP8 2015 Legacy	175,000	-	175,000	-	175,000
EP9 2018 Legacy	54,871	-	54,871	-	54,871
	<u>371,541</u>	<u>284</u>	<u>371,825</u>	<u>95</u>	<u>371,920</u>

The contingency fund is invested in a deposit account with Stewardship, a registered charity. It is held to cover costs in the event the charity is wound up, it is not expected to be used in the foreseeable future.

The EP8 2015 Legacy and EP9 2018 Legacy designated funds are to be used for future projects.

The transfer shows the interest earned on this account.

17 Funds

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Restricted funds	75,895	85,000	(32,587)	-	128,308
Designated funds	371,825	-	-	95	371,920
General funds	189,240	371,280	(319,305)	(95)	241,120
	<u>636,960</u>	<u>456,280</u>	<u>(351,892)</u>	<u>-</u>	<u>741,348</u>

Funds prior year

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Restricted funds	53,632	56,000	(33,737)	-	75,895
Designated funds	371,541	-	-	284	371,825
General funds	117,527	396,487	(324,490)	(284)	189,240
	<u>542,700</u>	<u>452,487</u>	<u>(358,227)</u>	<u>-</u>	<u>636,960</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18	Analysis of net assets between funds	General 2022 £	Restricted 2022 £	Designated 2022 £	Total 2022 £	General 2021 £	Restricted 2021 £	Designated 2021 £	Total 2021 £
	Fund balances at 31 December 2022 are represented by:								
	Tangible assets	705	-	-	705	-	-	-	-
	Current assets/(liabilities)	240,415	128,308	371,920	740,643	189,240	75,895	371,825	636,960
		<u>241,120</u>	<u>128,308</u>	<u>371,920</u>	<u>741,348</u>	<u>189,240</u>	<u>75,895</u>	<u>371,825</u>	<u>636,960</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Related party transactions

Travel and hotel costs were re-imbursed amounting to £3,189 (2021 - £76) to five trustee during the year (2021 - one trustee), and council members £1,473 (2021 £nil) eight council members (2021 nil).

The British Society of Periodontology and Implant Dentistry

England & Wales - Charity number 265815

Accounts

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Registration No. 265815



THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R Nansi	President	Appointed 1 January 2021
	Professor M Ide	Immediate Past President	
	Dr I Dunn	Honorary Treasurer	
	Professor W Turner	Honorary Secretary	
	Professor M Milward	President Elect 2023	
	Professor N West	President Elect/SAC Representative	
	Professor F Hughes	Senior Vice President	Appointed 1 January 2021
	Dr A Pollard	Honorary Editor	Appointed 14 June 2021
	Dr V Vithlani	Commercial Liaison Officer	Appointed 14 June 2021
	Dr A Tugnait	Honorary Treasurer	Resigned 14 June 2021
	Dr R Tucker	Honorary Editor	Resigned 14 June 2021
	Dr I Dunn	Commercial Liaison Officer	Resigned 14 June 2021
	Professor N Donos	Immediate Past President	Resigned 31 December 2021

Charity number 265815

Principal address P O Box 261
Liverpool
L25 6WP

Independent examiner Alison Whalley FCA
Naylor Wintersgill Limited
Carlton House
Bradford
BD1 4NS

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailling
Kent
ME19 4JQ

Bank of Scotland
33 Old Broad Street
London
BX2 1LB

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1.0 Introduction

The following report has been prepared by the Officers of The British Society of Periodontology and Implant Dentistry, for the financial period 1st January 2020 to 31st December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed dated 19th July 1949 and amended in 1999, the Charities Act 2011 and "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)"

1.1 Structure and Objectives of the Society

The Society is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

The objectives of the Society, as stated in the Constitution and Bye-Laws are to:

" to promote for the general health, wellbeing and knowledge of the public, the art and science of dentistry and in particular the art and science of periodontology and dental implantology and in furtherance thereof to advance all aspects of periodontology and dental implantology and to promote improvements in the teaching of the same."

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year. The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

1.2 Principal activities

Over time, BSP Council has developed the following activities as the principal means of achieving our charitable objectives for the benefit of the profession and public:

- Circulate educational material to our members including the Society's main publication "The Journal of Clinical Periodontology".
- Organise National Conferences devoted to Periodontology and Implant Dentistry.
- Organise webinar-based educational lectures.
- Organise short courses to help dental care professionals develop and improve their knowledge and practical skills.
- Fund research and teaching related to the understanding and treatment of periodontal diseases or related aspects of implant dentistry.
- Provide through our website educational information for periodontists, general dentists, dental care professionals and students.
- Provide through our website information for patients that will inform their understanding of periodontal diseases and enable them to identify the geographic location of our members' practices. We also produce educational leaflets about periodontal disease and its management for our patients and the public.
- Produce parameters of care documents for dentists to follow when treating their patients with periodontal disease.
- From time to time, make donations to other charitable bodies for the furtherance of dental education.
- Advise regulatory bodies and organisations such as the Department of Health on care pathways.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at international level. Membership is free.
- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (15th June 2020) members voted not to increase membership subscriptions. Full membership costs £177.00 for electronic Journal subscribers and £237.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. Postgraduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 2 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. New graduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. The cost is £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £80.
- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 15th June 2020 members ratified the subscription rate of £80.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course. At the AGM of 15th June 2020 members ratified the subscription rate of £10.
- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £80.
- (j) **Overseas Dentist Members**; full membership with electronic journal £187, and with printed journal £247

At the AGM on 15 June 2021, these membership rates were also agreed for 2022!

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2021, the Society had 1776 members.

3.2 Scientific Meetings

London 2021

Due to the Covid-19 pandemic, the BSP 2020 Conference was postponed twice and eventually took place at The Royal College of Physicians, London, on 12-14 November 2021.

3.3 Charitable work

The Society continued with its charitable work throughout the year, predominantly through the educational programme, dissemination of information to the public and profession and sponsorship of research and educational prizes for career development of young professionals.

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Ian Needleman and Professor Shauna Culshaw, continue to play a major role in the improvement of gum health in the UK.

At the end of 2020, Mr Julian Ekiert joined Council as a Patient Forum Representative, after it was recognised that such an appointment would give a voice to the patient community and greatly help the Society by informing and influencing our activity, policy and strategy.

On March 15th 2021, the Patient Forum held the first joint meeting of the London and Scottish members. This was a very productive meeting and a great opportunity for the group to reflect on what they have achieved so far and what they wish to focus on over the coming months.

They were joined by guest speaker, Jim Phillips, Director of Centre for Empowering Patients and Communities (CEmPaC). The group learned a great deal from his experience of leading on the setting up of the NHS Expert Patient Programme, extensive involvement in training health and care professionals in key skills and approaches to support self-management both in the UK and Internationally. The session entitled, *"How do we support people to change health related behaviours,"* explored the complex relationship between patient expectations and clinicians' behaviours and concepts now being used by the NHS to facilitate behaviour change.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

During the Summer, six members of the Patient Forum worked with NHS London on a pre-pilot study entitled, *“Dental Care for people with Diabetes”*. The group met three times in May, June, and August to help shape the structure and aims of the pilot, which include the development of clinical care pathways and networks and how best to integrate medical and dental worlds. If successful, the pilot will be rolled out across England.

The Forum members have supported Council with several initiatives during the year and aim to achieve several of their own including: a series of short patient information videos, an “Ask the Expert” patient webinar and the roll out of Undergraduate Perio Symposiums.

3.5 National Campaign

On 12th May, the Society participated in the pan European campaign to raise awareness of the importance of gum health. Due to the Covid-19 crisis, our planned public events could not take place for the second year running and instead we ran a successful online campaign and promoted Gum Health Day via our social media platforms.

The 2021 campaign slogan was *“Gum diseases are preventable,”* and a simple call to action *“Visit your dental team”*.

In addition to the EFP resources, the BSP created a series of short videos to help explain some of the signs and symptoms for patients to look out for. We also invited our social media followers to take part in a lockdown challenge, by creating an image/short video to spread this important message. We had a fantastic response with many dental care professionals and dental practices sharing our resources with their patients and posting stories on Instagram about the importance of good oral health. Many created their own posters, artwork and videos to help promote this important initiative.

3.6 BSP Implementation of the EFP’s S3 Treatment Guideline for Periodontitis

In May 2020, the BSP reviewed the EFP’s Evidenced-based Treatment Guidelines. Led by Professor Nicola West and Professor Moritz Kepschull, the BSP held online working group meetings comprised of 75 dental professionals, medical experts, stakeholders and BSP Patient Forum members, to rapidly review the European guidelines, reviewing and adapting them for the UK healthcare system.

The BSP UK version of the S3 Treatment Guidelines for Periodontitis paper was published in the Journal of Dentistry. Recognising the importance of the document, as the recommendations provide evidence-based support for specialists, dentists, dental hygienists and dental therapists, the BSP arranged to provide open online access to all:

[https://authors.elsevier.com/sd/article/S0300-5712\(20\)30310-9](https://authors.elsevier.com/sd/article/S0300-5712(20)30310-9)

This was followed by a series of free educational webinars and development of resources to support the wider dental community, patients and the public.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3.7 Awards & Prizes

During 2021 the following Prizes were awarded:

PRIZE	Award
<p><u>Audit award</u></p> <p>No award</p>	£500
<p><u>Sir Wilfred Fish Prize</u></p> <p>Chaitanya Pradeep Joshi</p> <p><i>"Coronary Artery Disease Risk is Increased by Periodontal Pathobionts."</i></p>	£1,000
<p><u>Systematic Review Prize</u></p> <p>Oliver Jones</p> <p><i>"Azithromycin as an Adjunct to Subgingival Professional Mechanical Plaque Removal in the Treatment of Grade C Periodontitis: A Systematic Review and Meta-analysis"</i></p>	£1,000
<p><u>BSP Clinical Fellowship award</u></p> <p>Anastasiya Orishko</p>	Up to £4,000 per award
<p><u>Frank Ashley Undergraduate Prize</u></p> <p>Jane Murray</p> <p>Oliver Ryder</p>	£500
<p><u>BSP Research Grant</u></p> <p>Joanna Batt</p>	Up to £5,000 per award
<p><u>Poster Prize</u></p> <p>Clinical:</p> <p>Rajpal Tattar</p> <p>Research:</p> <p>Shivani Rani</p>	£500 each

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3.8 Educational Events:

The society continues to be extremely active in delivering education across the UK. Some events were cancelled due to Covid-19. Listed below are the activities undertaken in 2021:

Date	Type of Event	Title	Presenter
10 th Feb	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 1	Prof. Moritz Kepschull
24 th Feb	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 2 Non-Surgical Periodontology	Prof. Iain Chapple
10 th Mar	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 3 Surgical Periodontal Therapy	Prof. Nikos Donos
24 th Mar	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 4 Supportive Periodontal Care	Prof. Nicola West
4 th May	Webinar	Careers in Periodontics and Specialist Training	Dr Mitul Shah
16 th Jun	Webinar	The Two-Way Relationship between Periodontal Disease and Diabetes Mellitus, by Students for Students	Sheffield Undergraduate Students- Raina Palit & Mowlani Uthayakumaran
22 nd Sep	Webinar	Soft tissue management around teeth and implants in the aesthetic zone	Prof. Stefan Fickl
12-14 th Nov	Conference	Hard and Soft Tissue Regeneration	Prof. Nikos Donos & Guest speakers
20 th Nov	Webinar	Stress and wellbeing within the dental profession, by Students for Students	Portsmouth Undergraduate Students – Abigail Eades, Rachel Haddow, Win Vongsawat, Maria Hussain

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

This year the Society continued to develop its programme of webinars, which has proven to be an extremely popular and more effective tool than traditional regional lectures. Webinars allow better educational access to all members who can view live (or archived) presentations at home or work, via the web. The webinars in 2021 offered a wide range of relevant and interesting topics and were well received by our members. They also provided two opportunities for Undergraduate Students to develop their presenting skills and encourage peer learning.

The series of four educational webinars, following the publication of the paper, “*BSP Implementation of Treatment of Stage I-III Periodontitis – The EFP S3 Level Clinical Practice Guideline*,” were made available to the wider dental community, free of charge. They were carefully planned to support the profession in interpreting the guidelines.

This series of webinars fulfilled our educational objectives and attracted registrations from over 9,000 dental care professionals.

Other events:

BSP at the British Dental Conference & Dentistry Show:

This event was again postponed until May 2022.

British Society of Dental Hygiene & Therapy Conference

This event took place in Glasgow on 26-27th November 2021 and Mrs Tamsin Lawson represented the Society.

Early Career Group (ECG):

Our ECG continues to develop and offer support for new members of the profession interested in periodontology. In addition to the website providing detailed information on Career Pathways and Specialty Training, the Chair of the Group presented a helpful webinar on “*Careers in Periodontics and Specialist Training*.”

Unfortunately, The ECG Masterclass: *Peri-Implantitis - Diagnosis and Treatment Modalities* was postponed until 2022 due to Covid-19.

3.9 Partnership agreements

Several companies (Acteon, Durr Dental, GlaxoSmithKline, Johnson & Johnson, and Oral-B) have agreed to donate funds to the BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken during 2021.

3.10 Society’s Website / Social Media

The new website, developed by Optima was launched in August 2020 and offers a more modern platform to support our ever-developing educational programme and membership needs. In addition, it offers improved functionality and allows members to have more control over their BSP activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The BSP website offers key information on periodontal disease and implant dentistry for patients, the public and dental care professionals. It provides key management functionality that the Society use for event bookings, advertising job vacancies and maintenance of membership. The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The new website certainly reflects the dynamic nature of the BSP and Mrs Dunn and Mrs Lawson have worked hard to further develop the site over the last twelve months.

The Society has a good social media following with platforms on Facebook, Twitter and Instagram. The social media accounts continue to grow and are led by Mrs Paula Dunn. Private platform posts and dental queries are responded to by Dr Ian Dunn and Dr Alex Pollard. The social media team was supported by Dr Viren Vithlani and Dr Mitul Shah at the 2021 BSP Conference.

The BSP recognise that good, effective communication is key and essential to enable us to achieve our strategic aims and maintain strong working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we continue to explore ways to further develop in this area.

3.11 Monthly Newsletters and Periodical

Honorary Editor, Dr Alex Pollard writes the monthly newsletter with Mrs Paula Dunn. The newsletter is a professional, informative, and well received publication that helps Society members keep up to date on news, clinical information, activities and Society events. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2021, we encouraged members to contribute articles to the publication and were delighted to produce a 24-page Periodical. This was distributed in the post to all members.

4.0 Strategic Plan

This major initiative for the society was launched and agreed by the membership at the September AGM 2014. The Society has made considerable progress in delivering on this 5-year plan. The plan aims to develop and deliver a clear vision and mission for the society over the 5 years.

The vision is 'Periodontal Health for a Better life' and the mission 'Promote public & professional awareness of periodontal & implant dentistry to achieve our vision of 'periodontal health for a better life.'

The plan consists of 3 strategic aims:

1. To operate an open process of 2-way engagement with patients, the public and other key stakeholders and provide exchange of knowledge, views and priorities between the Society and the public, patients and healthcare professionals.
2. To develop, implement and maintain strategic partnerships that will further the strategic aims of the Society and each partner organisation.
3. To ensure long term growth & sustainability necessary for the Society to achieve its specific objectives.

Over the intervening years several key initiatives have been introduced by the society to deliver on these strategic aims.

The society continues to work closely with its Partner Sponsors to secure funding to help deliver the strategic plan.

The latest 5-year Strategic Plan 2019-2024 is available to view on the BSP website.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2021 the Society's total income was £452,487 (2020 = £249,012) of which £56,000 (2020 £40,000) was restricted. Related costs were £358,227 (2020 = £225,055) of which £33,737 (£39,748) was restricted. This provided a net surplus of £94,260 (2020 = £23,957) of which £22,263 (2020 £252) was restricted.

5.2 Value Added Tax

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

The Society, as a non-profit making body, is an eligible body for education under schedule 9, group 6, item 1a. However note 1e makes reference to the purpose to which any profit is put "a body which:

- Is precluded from distributing and does not distribute any profit it makes and;
- Applies any profits made from supplies of a description within this group to the continuance or improvement of such supplies.

Free reserves at 31 December 2021 were £189,240 (2020 - £117,527).

Restricted funds at 31 December 2021 were £75,895 (2020 £53,632).

The Officers have considered all major risks faced by the Society and feel we have sufficiently robust measures in place to mitigate these risks. A risk management policy in line with Charity Commission recommendations was approved by Council and also by the membership at the September 2003 AGM and continues to direct the Society's financial strategy. The risk management includes the purchase of insurance to cover all our meetings against cancellation or the failure of speakers to attend.

6.0 Structure, governance and management

The Charity is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6.1 Officers and organisation

The Trustees who served during the year and to the date for signing the accounts were:

Dr R Nansi	President	Appointed 1 January 2021
Dr M Ide	Immediate Past President	
Dr I Dunn	Honorary Treasurer	Appointed 14 June 2021
Professor W Turner	Honorary Secretary	
Professor M Milward	President Elect 2023	
Professor N West	President Elect/SAC Representative	
Professor F Hughes	Senior Vice President	Appointed 1 January 2021
Dr A Pollard	Honorary Editor	Appointed 14 June 2021
Dr V Vithlani	Commercial Liaison Officer	Appointed 14 June 2021
Dr A Tugnait	Honorary Treasurer	Resigned 14 June 2021
Dr R Tucker	Honorary Editor	Resigned 14 June 2021
Dr I Dunn	Commercial Liaison Officer	Resigned 14 June 2021
Professor N Donos	Immediate Past President	Resigned 31 December 2021

The Officers of the Society are the Trustees for the purposes of the Charities Act 1993. The Trustees are elected or re-elected annually at the Annual General Meeting held on 15th June 2020.

The Officers who held office during the period of this report are detailed on page 9. The officers whose periods of office ended in 2021 were Dr Aradhna Tugnait, Dr Richard Tucker and Professor Nikos Donos. Professor Francis Hughes became a Trustee in January 2021.

Council manages the affairs of the Society and the Officers of the Society are members of that Council. The Officers of the Society hold office for a period of one year and are eligible for re-election. The Senior Vice-President retains office for not more than two years in succession. The election of Officers is by ballot if necessary and the voting takes place at the Annual General Meeting to which all Society members are invited. The other Members of Council hold office for a period of four years.

The Education and Events Group meet to organise the Society's annual meeting(s) and the Operational Planning Group made up of Council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager to the Society, supports all activities of the Society and is crucial to its smooth and efficient performance. Mrs Paula Dunn does provide counsel to the Officers but is not an Officer and does not have a voting position.

Mrs Tamsin Lawson is the Education & Events Manager for the Society and works in a part-time capacity from home.

Mrs Paula Dunn and Mrs Tamsin Lawson are self-employed and remunerated at hourly rates that are reviewed annually and agreed by Council.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees report was approved by the Board of Trustees.

Dr R Nansi

President

Dated: 29 June 2022

Dr I Dunn

Honorary Treasurer

Dated: 29 June 2022

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 12 to 24.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alison Whalley FCA
Independent Examiner
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 29 June 2022

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	1,000	6,000	7,000	1,000	-	1,000
Charitable activities	4	394,626	50,000	444,626	204,413	40,000	244,413
Investments	5	861	-	861	3,599	-	3,599
Total income		<u>396,487</u>	<u>56,000</u>	<u>452,487</u>	<u>209,012</u>	<u>40,000</u>	<u>249,012</u>
Expenditure on:							
Charitable activities	6	<u>324,490</u>	<u>33,737</u>	<u>358,227</u>	<u>185,307</u>	<u>39,748</u>	<u>225,055</u>
Net income for the year/ Net movement in funds		71,997	22,263	94,260	23,705	252	23,957
Fund balances at 1 January 2021		<u>489,068</u>	<u>53,632</u>	<u>542,700</u>	<u>465,363</u>	<u>53,380</u>	<u>518,743</u>
Fund balances at 31 December 2021		<u>561,065</u>	<u>75,895</u>	<u>636,960</u>	<u>489,068</u>	<u>53,632</u>	<u>542,700</u>

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	28,048		70,878	
Cash at bank and in hand		660,528		664,387	
		<u>688,576</u>		<u>735,265</u>	
Creditors: amounts falling due within one year	13	<u>(51,616)</u>		<u>(192,565)</u>	
Net current assets			<u>636,960</u>		<u>542,700</u>
Income funds					
Restricted funds	15		75,895		53,632
<u>Unrestricted funds</u>					
Designated funds	16	371,825		371,541	
General unrestricted funds		<u>189,240</u>		<u>117,527</u>	
			<u>561,065</u>		<u>489,068</u>
			<u>636,960</u>		<u>542,700</u>

The financial statements were approved by the Trustees on 29 June 2022.

Dr R Nansi
Trustee

Dr I Dunn
Trustee

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The British Society Of Periodontology and Implant Dentistry is a Charitable Trust regulated by its original Trust Deed dated 19th July 1949 and amended in 1999.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 the revaluation of freehold properties and to include investment properties and certain financial instruments 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 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.

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

- Annual subscriptions to the Society run for the 12 months to 31st December. The financial statements reflect income receivable for the year.
 - Income and costs associated with conferences are recognised according to the date of the conference.
 - Sponsorship and trade exhibitions income is recognised according to the date of the related event, unless alternatively agreed with the sponsor.
-

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These costs include all expenditure for the publication of 'The Journal of Clinical Periodontology', running conferences devoted to periodontology and the giving of grants to individuals advancing the field of periodontology along with support costs incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more 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	straight line over 2 years
-----------------------	----------------------------

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.

1.7 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.

1.8 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2021	2021	2021	2020
	£	£	£	£
Patient Forum Grant	-	6,000	6,000	-
Donated goods and services	1,000	-	1,000	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Subscriptions	195,617	193,723
Partnership agreements	50,000	40,000
Conferences	189,425	-
Educational courses and webinars	6,530	9,720
Leaflet sales	3,054	970
	<u>444,626</u>	<u>244,413</u>
Analysis by fund		
Unrestricted funds	394,626	204,413
Restricted funds	50,000	40,000
	<u>444,626</u>	<u>244,413</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	861	3,599
	<u>861</u>	<u>3,599</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Journal - paper	10,729	12,411
Journal - electronic	39,085	39,788
Conference costs	149,464	-
Event management fees	23,907	18,769
Awards and prizes	10,682	(191)
Educational initiative	33,737	170
Educational courses webinars	9,042	28,788
	<hr/>	<hr/>
	276,646	99,735
Share of support costs (see note 7)	76,508	119,089
Share of governance costs (see note 7)	5,073	6,231
	<hr/>	<hr/>
	358,227	225,055
Analysis by fund		
Unrestricted funds	324,490	185,307
Restricted funds	33,737	39,748
	<hr/>	<hr/>
	358,227	225,055
	<hr/>	<hr/>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Travel	110	-	110	1,603	-	1,603
Business Management fees	44,358	-	44,358	46,150	-	46,150
Office costs	9,547	-	9,547	7,741	-	7,741
Insurance	610	-	610	608	-	608
Sundry	1,001	-	1,001	691	-	691
Irrecoverable VAT	13,583	-	13,583	15,498	-	15,498
Computer and website WorldPay and Bank charges	16,983	-	16,983	42,487	-	42,487
Accountancy	2,178	-	2,178	1,649	-	1,649
	3,309	-	3,309	2,662	-	2,662
Cost of trustees meetings	-	41	41	-	518	518
Independent examination	-	4,500	4,500	-	5,017	5,017
Indemnity insurance	-	456	456	-	456	456
Trustees and council members expenses	-	76	76	-	240	240
	<u>91,679</u>	<u>5,073</u>	<u>96,752</u>	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>
Analysed between Charitable activities	<u>91,679</u>	<u>5,073</u>	<u>96,752</u>	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £456 (2020 £456).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the current or previous financial year.

9 Employees

There were no employees in the current or prior year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	4,250
At 31 December 2021	<u>4,250</u>
Depreciation and impairment	
At 1 January 2021	4,250
At 31 December 2021	<u>4,250</u>
Carrying amount	
At 31 December 2021	<u><u>-</u></u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	24,000	3,600
Other debtors	1,608	-
Prepayments and accrued income	2,440	67,278
	<u>28,048</u>	<u>70,878</u>

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		-	4,291
Deferred income	14	33,027	178,135
Trade creditors		5,255	5,746
Accruals		13,334	4,393
		<u>51,616</u>	<u>192,565</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Deferred income

	2021 £	2020 £
Other deferred income	33,027	178,135

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Brought forward	178,135	162,514
Amount released to income	(7,265)	-
Amount deferred in year	19,027	24,031
Refunded	(2,819)	(8,410)
Carried forward	33,027	178,135

Deferred income relates to subscriptions and conference paid in advance.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Partnership Agreements	53,380	40,000	(39,748)	53,632	50,000	(33,737)	69,895
Patient Forum	-	-	-	-	6,000	-	6,000
	<u>53,380</u>	<u>40,000</u>	<u>(39,748)</u>	<u>53,632</u>	<u>56,000</u>	<u>(33,737)</u>	<u>75,895</u>

Partnership agreements were received to support the aims of the strategic plan of the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Designated funds

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

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Contingency Fund	141,119	551	141,670	284	141,954
EP8 2015 Legacy	175,000	-	175,000	-	175,000
EP9 2018 Legacy	54,871	-	54,871	-	54,871
	<u>370,990</u>	<u>551</u>	<u>371,541</u>	<u>284</u>	<u>371,825</u>

The contingency fund is invested in a deposit account with Stewardship, a registered charity. It is held to cover costs in the event the charity is wound up, it is not expected to be used in the foreseeable future.

The EP8 2015 Legacy and EP9 2018 Legacy designated funds are to be used for future projects.

The transfer shows the interest earned on this account.

17 Funds

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Restricted funds	53,632	56,000	(33,737)	-	75,895
Designated funds	371,541	-	-	284	371,825
General funds	117,527	396,487	(324,490)	(284)	189,240
	<u>542,700</u>	<u>452,487</u>	<u>(358,227)</u>	<u>-</u>	<u>636,960</u>

Funds prior year

	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Restricted funds	53,380	40,000	(39,748)	-	53,632
Designated funds	370,990	-	-	551	371,541
General funds	94,373	209,012	(185,307)	(551)	117,527
	<u>518,743</u>	<u>249,012</u>	<u>(225,055)</u>	<u>-</u>	<u>542,700</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

	General 2021 £	Restricted 2021 £	Designated 2021 £	Total 2021 £	General 2020 £	Restricted 2020 £	Designated 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Current assets/(liabilities)	189,240	75,895	371,825	636,960	117,527	53,632	371,541	542,700
	<u>189,240</u>	<u>75,895</u>	<u>371,825</u>	<u>636,960</u>	<u>117,527</u>	<u>53,632</u>	<u>371,541</u>	<u>542,700</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Related party transactions

Travel and hotel costs were re-imbursed amounting to £76 (2020 - £240) to one trustee during the year (2020 - 2 trustees).

The British Society of Periodontology and Implant Dentistry

England & Wales - Charity number 265815

Accounts

**THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT
DENTISTRY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Registration No. 265815



British Society of
Periodontology and
Implant Dentistry

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Mark Ide	Acting President	
	Professor Nikos Donos	Immediate Past President	
	Dr Aradhna Tugnait	Honorary Treasurer	
	Professor Wendy Turner	Honorary Secretary	Appointed 1 January 2021
	Professor Michael Milward	President Elect 2022	
	Professor Nicola West	President Elect 2023	
	Professor Gareth Griffiths	Senior Vice President	Resigned 31 December 2020
	Professor Francis Hughes	Senior Vice President	Appointed 1 January 2021
	Dr Richard Tucker	Honorary Editor	
	Dr Ian Dunn	Commercial Liason Officer	

Charity number 265815

Principal address P O Box 261
Liverpool
L25 6WP

Independent examiner Alison Whalley FCA
Naylor Wintersgill Limited
Carlton House
Bradford
BD1 4NS

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailling
Kent
ME19 4JQ

Bank of Scotland
33 Old Broad Street
London
BX2 1LB

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

1.0 Introduction

The following report has been prepared by the Officers of The British Society of Periodontology and Implant Dentistry, for the financial period 1st January 2020 to 31st December 2020.

1. Structure and Objectives of the Society

The Society is a registered charitable Trust, regulated by its original Trust deed dated 19th July 1949, and amended in 1999. The Trust Deed provides for a Constitution and Bye Laws of the Society.

The objectives of the Society, as stated in the Constitution and Bye-Laws are to:

" to promote for the general health, wellbeing and knowledge of the public, the art and science of dentistry and in particular the art and science of periodontology and dental implantology and in furtherance thereof to advance all aspects of periodontology and dental implantology and to promote improvements in the teaching of the same."

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year.

1.2 Principal activities

Over time the Council has developed the following activities as the principal means of achieving our charitable objectives for the benefit of the public:

- Circulate educational material to our members including the Society's main publication "The Journal of Clinical Periodontology".
- Organise National Conferences devoted to Periodontology and Implant Dentistry;
- Organise webinar-based educational lectures.
- Organise short courses to help dental care professionals develop and improve their knowledge and practical skills.
- Fund research and teaching related to the understanding and treatment of periodontal diseases.
- Provide through our website educational information for periodontists, general dentists, dental care professionals and students.
- Provide through our website information for patients that will inform their understanding of periodontal diseases and enable them to identify the geographic location of our members' practices. We also produce educational leaflets about periodontal disease and its management for our patients and the public.
- Produce parameters of care documents for dentists to follow when treating their patients with periodontal disease.
- From time to time, make donations to other charitable bodies for the furtherance of dental education.
- Advise regulatory bodies and organisations such as the Department of Health on care pathways.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at the international level. Membership is free.
- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (24th April 2019) members voted not to increase membership subscriptions, except by the increased levy of £5 imposed by the Journal publishers, Wiley, in 2020. Such levy only applied to full members, as Associate members do not have access to the Journal. Such increase equated to a full membership of £177.00 for electronic Journal subscribers and £237.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the AGM of 24th April 2019 members voted to increase the subscription with electronic Journal to £117, and for those receiving the printed Journal to £177. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 2 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. In addition, at the AGM on 24th April 2019, members voted to increase subscriptions to £117 for the electronic journal alone and £177 with the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM of 24th April 2019, it was decided to increase subscriptions to £117 for the electronic Journal alone and £177 with the printed journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society** (Associate): This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay a subscription rate of £80.
- (g) **Other Dental Care Professionals** (Associate) who are registered with the General Dental Council. At the AGM of 24th April 2019 members ratified the subscription rate of £80.
- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course.
- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £80.
- (j) **Overseas Dentist Members**; full membership with electronic journal £187, and with printed journal £247

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2020, the Society had 1530 members.

3.2 Scientific Meetings

London 2020

Unfortunately, due to the Covid-19 pandemic, the BSP 2020 Conference had to be postponed until 12-14th November 2021.

3.3 Charitable work

The Society continued with its charitable work throughout the year, predominantly through the educational programme, dissemination of information to the public and profession and sponsorship of research and educational prizes for career development of young professionals.

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Needleman and Professor Shauna Culshaw, continue to play a major role in the improvement of gum health in the UK.

In 2020, members in Scotland contributed to an initiative at the University of Glasgow Dental School by attending a half-day symposium focussed on practical, patient-related aspects of periodontology. In small groups, the students posed questions to the Patient Forum members and gained an insight into the periodontitis patient journey. The students found this to be an extremely valuable experience which would hugely impact their clinical practice.

The Patient Forum had a successful meeting in London in March and were joined by Mr Derek Stewart OBE, internationally recognised for his work as a patient advocate regarding throat cancer but also much wider across healthcare. This meeting was a great way to help the volunteers develop their skills and confidence in advocacy for gum health.

Unfortunately, the Patient Forum meeting planned in Glasgow at the end of March 2020 was postponed due to Covid-19. A joint meeting is planned to be held online in March 2021.

At the 2020 AGM, the membership unanimously voted in favour of changing the Constitution to include a representative from the BSP Patient Forum on Council. It was recognised that such an appointment will give a voice to the patient community and greatly help the Society by informing and influencing our activity, policy and strategy.

3.5 National Campaign

Each year the Society gets involved in the pan European campaign to raise awareness of the importance of gum health. Gum Health Day 2020 was scheduled to take place on 12th May 2020. This year's campaign was based around the slogan "Say No to Bleeding Gums". The goal was to raise awareness about bleeding gums and how they are usually a sign of gum disease and need urgent treatment at the dental practice – otherwise they may pose a risk to health. This aligns with other awareness raising events that the BSP has undertaken to promote oral health.

Unfortunately, due to the Covid-19 crisis, our planned public events could not take place and instead we ran a remarkably successful online campaign and promoted Gum Health Day via our social media platforms.

3.6 BSP Implementation of the EFP's S3 Treatment Guideline for Periodontitis

In May, the BSP worked hard to review the EFP's Evidenced-based Treatment Guidelines. Led by Professor Nicola West and Professor Moritz Kebschull, the BSP held online working group meetings comprised of 75 dental professionals, medical experts, stakeholders and BSP Patient Forum members, to rapidly review the European guidelines, reviewing and adapting them for the UK healthcare system.

The BSP paper was planned to be published in the Journal of Dentistry in January 2021 and would be followed by a series of free educational webinars and development of resources to support the wider dental community, patients and the public.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020



3.7 Awards & Prizes

During 2020 the following Prizes were awarded:

PRIZE	Award
<p><u>Audit award</u></p> <p>Ahmed Elmatary & Matin Ali Madadian Shaun Hodge Varkha Rattu</p>	£500
<p><u>Sir Wilfred Fish Prize</u></p> <p>Cher Farrugia</p> <p><i>"Role of Fusobacterium nucleatum and Multispecies Interactions in Endothelial Damage"</i></p>	£1000
<p><u>Systematic Review Prize</u></p> <p>Niamh Kelly</p> <p><i>"Periodontal health and the frequency of COPD exacerbations: a systematic review and meta-analysis"</i></p>	
<p><u>Fellowship award</u></p> <p>Imogen Midwood Alex Pollard Anjana Sagar</p>	Up to £4,000 per award
<p><u>Frank Ashley Undergraduate Prize</u></p> <p>Sumaiya Yonis</p>	£500
<p><u>Research grant (in conjunction with RCEngland)</u></p> <p>Not awarded in 2020</p>	Up to £5,000 per award
<p><u>Poster Prize</u></p> <p>Clinical:</p> <p>Dr Mitul Shah</p> <p>Research:</p> <p>Dr Mary Naa Barkor Ayettey-Adamafio</p>	£500 each

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020



3.8 Educational Events:

The society continues to be extremely active in delivering education across the UK. Listed below are the activities undertaken in 2020:

Date	Type of Event	Title	Presenter
15 January	Webinar	Non-surgical periodontal therapy in 2020	Prof Luigi Nibali
17 January	Hands-on course	Mucogingival Surgery Masterclass	Dr Paul Baker & Dr Ian Dunn
27 February	Webinar	New perspectives in soft tissue grafting around implants. Looking for health and beauty	Dr Antonio Linares
25 March	Webinar	An overview on diagnosis and management of furcation defects	Dr Nikolaos Tatarakis
27 April	Webinar	Use of local and systemic antimicrobials in periodontal disease, by Students, for Students	Ms Jessica Baxter Brown & Ms Hiraa Jamil
19 May	Webinar	Supportive therapy for prevention of peri-implant diseases. Frequency and principles	Dr Ian Dunn
3 June	Webinar	Crown lengthening and principles	Dr Domniki Chatzopoulou & Dr Nikos Mardas
16 June	Webinar	BSP Back to Work Hand Instrumentation Masterclass 1	Miss Sarah Balian & Mrs Donna-Marie Covey
18 June	Webinar	BSP Back to Work Hand Instrumentation Masterclass 2	Miss Sarah Balian & Mrs Donna-Marie Covey
23 June	Webinar	BSP Back to Work Hand Instrumentation Masterclass 3	Miss Sarah Balian & Mrs Donna-Marie Covey
25 June	Webinar	BSP Back to Work Hand Instrumentation Masterclass 4	Miss Sarah Balian & Mrs Donna-Marie Covey
2 July	Webinar	The aetiology, diagnosis and treatment of the perio-endo lesion, by Students, for Students	Mr George Cooney, Ms Jagjit Malhi & Mr Oliver Ryder

23 November	Webinar	Treatment concepts for the management of peri-implant diseases	Prof Frank Schwarz
8 December	Webinar	The Sir Wilfred Fish Research Prize Presentations	Dr Rajaishree Armugam, Ms Cher Farrugia & Mr Patrick Fee
14 December	Webinar	Single tooth replacement: Decision making in potentially problematic sites	Prof Moshe Goldstein

This year the Society continued to develop its programme of webinars, which has proven to be an extremely popular and more effective tool than traditional regional lectures. Webinars allow better educational access to all members who can view live (or archived) presentations at home or work, via the web. The webinars in 2020 offered a wide range of relevant and interesting topics and were well received by our members. The series of four BSP Back to Work Hand Instrumentation Masterclass webinars were provided free of charge to the wider dental community and provided a refresher course to help practitioners adapt to the new Covid-19 dental regulations. This series of webinars fulfilled our educational objectives and attracted registrations from over 11,380 dental care professionals.

Other events:

BSP at the British Dental Conference & Dentistry Show:

This event has been postponed to May 2022.

British Society of Dental Hygiene & Therapy Conference

This event has been postponed to 26-27th November 2021.

Early Career Group (ECG):

Our ECG continues to develop and offer support for new members of the profession interested in periodontology. The website now provides more detailed information on Career Pathways and Specialty Training. The ECG hands-on Mucogingival Surgical Masterclass course in January 2020 was a huge success. The ECG have also worked hard to reply to member enquiries and offer advice on training routes. In addition, the ECG have worked with BSP Council to create a series of patient information leaflets. In 2020, the ECG social media accounts were merged with the main BSP platforms to build a greater following and ensure that communications are consistent.

3.9 Partnership agreements

Several companies (Acteon, GlaxoSmithKline, Johnson & Johnson, and Oral-B) have agreed to donate funds to the BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken.

3.10 Society's Website / Social Media

As Canterbury Web ceased trading in 2020, we worked with a new company, Optima, to develop a more modern website to support our ever-developing educational programme and membership needs. The new website offers improved functionality and allows members to have more control over their BSP activities. The BSP website offers key information on periodontal disease and implant dentistry for both patients, the public and dental care professionals. It provides key management functionality that the Society use for event bookings, advertising job vacancies and maintenance of the membership.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The new website certainly reflects the dynamic nature of the BSP and Mrs Dunn and Mrs Lawson are working hard to develop the site further.

The Society has a good social media following with platforms on Facebook, Twitter and Instagram. The social media accounts continue to grow and are led by Mrs Paula Dunn. Private platforms posts and dental queries are responded to by Dr Ian Dunn. The BSP recognise that good, effective communication is key and essential to enable us to achieve our strategic aims and maintain strong, working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we are therefore exploring ways to expand our social media team.

3.11 Monthly Newsletters and Periodical

The monthly newsletter is written by Mrs Paula Dunn and edited by Dr Richard Tucker. The newsletter is a professional, informative, and well received publication that helps Society members keep up to date on activities and clinical information. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2020, we encouraged members to contribute articles to the publication and were delighted to produce a 24-page Periodical. This was distributed in the post to all members.

4.0 Strategic Plan

This major initiative for the society was launched and agreed by the membership at the September AGM 2014. The Society has made considerable progress in delivering on this 5-year plan. The plan aims to develop and deliver a clear vision and mission for the society over the 5 years.

The vision is 'Periodontal Health for a Better life' and the mission 'Promote public & professional awareness of periodontal & implant dentistry to achieve our vision of 'periodontal health for a better life.'"

The plan consists of 3 strategic aims:

1. To operate an open process of 2-way engagement with patients, the public and other key stakeholders and provide exchange of knowledge, views and priorities between the Society and the public, patients and healthcare professionals.
2. To develop, implement and maintain strategic partnerships that will further the strategic aims of the Society and each partner organisation.
3. To ensure long term growth & sustainability necessary for the Society to achieve its specific objectives.

Over the intervening years several key initiatives have been introduced by the society to deliver on these strategic aims.

The society continues to work closely with its Partner Sponsors to secure funding to help deliver the strategic plan.

The latest 5-year Strategic Plan 2019-2024 is available to view on the BSP website.

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2020 the Society's total income was £249,012 (2019 = £508,078). Related costs were £225,055 (2019 = £404,128), providing a net surplus of £23,957 (2019 surplus of £103,950). We carried over to 2021 restricted funds (partnership monies for delivery of the strategic plan) of £53,632.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5.2 Value Added Tax

With reference to the issue of V.A.T. liability for the Society's activities the Society, as a Learned Society is exempt from paying VAT on some of its income. This is under schedule 9/group 9/item 1c of the V.A.T. Act 1994, in that we are an association the primary purpose of which is the advancement of a particular branch of knowledge or the fostering of professional expertise connected with the past or present professions or employments of its members.

The Society, as a non-profit making body, is an eligible body for education under schedule 9, group 6, item 1a. However, note 1e makes reference to the purpose to which any profit is put "a body which:

Is precluded from distributing and does not distribute any profit it makes and;

Applies any profits made from supplies of a description within this group to the continuance or improvement of such supplies.

5.3 Reserves Policy

The Officers have considered all major risks faced by the Society and feel we have sufficiently robust measures in place to mitigate these risks. A risk management policy in line with Charity Commission recommendations was approved by Council and also by the membership at the September 2003 AGM and continues to direct the Society's financial strategy. The risk management includes the purchase of insurance to cover all our meetings against cancellation or the failure of speakers to attend.

A revised Reserves Policy was drafted in January 2013 by the previous Honorary Treasurer Prof Peter Heasman and this was presented to Council and adopted during 2013. This policy is based on the requirements of charity law, the charitable statement of recommended practice (2005) and good practice, as well as taking into account the current financial situation of the society. The society aims to hold in the region of £135,000 in a contingency fund to cover a number of financial identified scenarios that may impact on the society funds. This contingency fund is held in a 'Stewardship Account' with a balance of £141,670 current balance (31st December 2020). In addition, a balance of £175,000 is held in the EP8 legacy fund.

5.4 Public Benefit

The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

6.0 Conclusions

At the end of the financial year 2020 the Society posted an overall surplus of £23,957. At the start of the financial year, we had restricted funds of £53,380 which have been utilised for the delivery of the strategic plan. The funds carried forward for restricted funds were £53,632. Due to Covid 19 the annual conference did not take place in 2020 and has been postponed to 12-14 November 2021.

7 Officers and organisation

The Officers of the Society are the Trustees for the purposes of the Charities Act 1993. The Trustees are elected or re-elected annually at the AGM.

The Officers who held office during the period of this report are detailed on page 1. The officer whose period of office ended at the end of 2020 was Professor Gareth Griffiths. The Officers of the Society were elected by the Society's membership at the Annual General Meeting held on 24th April 2019.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY



TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Council manages the affairs of the Society and the Officers of the Society are members of that Council. The Officers of the Society hold office for a period of one year and are eligible for re-election. The Senior Vice-President retains office for not more than two years in succession. The election of Officers is by ballot if necessary and the voting takes place at the Annual General Meeting to which all Society members are invited. The Other Members of Council hold office for a period of four years.

The Education and Events Committee meets to organise the Society's annual meeting(s) and the Operational Planning Group made up of council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager to the Society, supports all activities of the Society and is crucial to its smooth and efficient performance. Mrs Paula Dunn does provide counsel to the Officers but is not an Officer and does not have a voting position.

Mrs Tamsin Lawson is the Education & Events Manager for the Society and works in a part-time capacity from home.

Mrs Paula Dunn and Mrs Tamsin Lawson are self-employed and remunerated at hourly rates that are reviewed annually and agreed by Council.

On behalf of the Trustees
Dr Aradhna Tugnait
Honorary Treasurer
30 March 2021

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

I report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 12 to 24.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alison Whalley FCA
Independent Examiner
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 30 March 2021

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	1,000	-	1,000	57,771	-	57,771
Charitable activities	4	204,413	40,000	244,413	383,787	65,000	448,787
Investments	5	3,599	-	3,599	1,520	-	1,520
Total income		<u>209,012</u>	<u>40,000</u>	<u>249,012</u>	<u>443,078</u>	<u>65,000</u>	<u>508,078</u>
Expenditure on:							
Charitable activities	6	<u>185,307</u>	<u>39,748</u>	<u>225,055</u>	<u>338,457</u>	<u>65,671</u>	<u>404,128</u>
Net income for the year/ Net movement in funds		23,705	252	23,957	104,621	(671)	103,950
Fund balances at 1 January 2020		<u>465,363</u>	<u>53,380</u>	<u>518,743</u>	<u>360,742</u>	<u>54,051</u>	<u>414,793</u>
Fund balances at 31 December 2020		<u>489,068</u>	<u>53,632</u>	<u>542,700</u>	<u>465,363</u>	<u>53,380</u>	<u>518,743</u>

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	12	70,878		64,948	
Cash at bank and in hand		664,387		632,992	
		<u>735,265</u>		<u>697,940</u>	
Creditors: amounts falling due within one year	13	(192,565)		(179,197)	
Net current assets			<u>542,700</u>		<u>518,743</u>
Income funds					
Restricted funds	15		53,632		53,380
<u>Unrestricted funds</u>					
Designated funds	16	371,541		370,990	
General unrestricted funds		<u>117,527</u>		<u>94,373</u>	
			<u>489,068</u>		<u>465,363</u>
			<u>542,700</u>		<u>518,743</u>

The financial statements were approved by the Trustees on 30 March 2021.

Dr M Ide
Trustee

Dr A Tugnait
Trustee

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The British Society Of Periodontology and Implant Dentistry is a Charitable Trust regulated by its original Trust Deed dated 19th July 1949 and amended in 1999.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 the revaluation of freehold properties and to include investment properties and certain financial instruments 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 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.

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

- Annual subscriptions to the Society run for the 12 months to 31st December. The financial statements reflect income receivable for the year.
- Income and costs associated with conferences are recognised according to the date of the conference.
- Sponsorship and trade exhibitions income is recognised according to the date of the related event, unless alternatively agreed with the sponsor.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These costs include all expenditure for the publication of 'The Journal of Clinical Periodontology', running conferences devoted to periodontology and the giving of grants to individuals advancing the field of periodontology along with support costs incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more 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	straight line over 2 years
-----------------------	----------------------------

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

1.7 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.

1.8 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.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	-	55,771
Donated goods and services	1,000	2,000
	<u>1,000</u>	<u>57,771</u>

2019 Donations include £54,871 received from EP9 surplus share.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Charitable Income 2020 £	Charitable Income 2019 £
Subscriptions	193,723	184,360
Partnership agreements	40,000	65,000
Conferences	-	145,856
Educational courses and webinars	9,720	51,501
Leaflet sales	970	2,070
	<u>244,413</u>	<u>448,787</u>
Analysis by fund		
Unrestricted funds	204,413	383,787
Restricted funds	40,000	65,000
	<u>244,413</u>	<u>448,787</u>

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	3,599	1,520
	<u>3,599</u>	<u>1,520</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	2020 £	2019 £
Journal - paper	12,411	12,760
Journal - electronic	39,788	31,629
Conference costs	-	115,258
Event management fees	18,769	22,107
Awards and prizes	(191)	11,965
Educational initiative	170	18,797
Leaflet costs	-	1,017
Educational courses and webinars	28,788	19,773
Representation at non BSP events	-	1,528
BSP Events	-	26,965
	<hr/>	<hr/>
	99,735	261,799
Share of support costs (see note 7)	119,089	133,738
Share of governance costs (see note 7)	6,231	8,591
	<hr/>	<hr/>
	225,055	404,128
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	185,307	338,457
Restricted funds	39,748	65,671
	<hr/>	<hr/>
	225,055	404,128
	<hr/>	<hr/>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation	-	-	-	486	-	486
Travel	1,603	-	1,603	5,393	-	5,393
Business Management fees	46,150	-	46,150	44,469	-	44,469
Office costs	7,741	-	7,741	10,641	-	10,641
Insurance	608	-	608	679	-	679
Sundry	691	-	691	2,202	-	2,202
Irrecoverable VAT	15,498	-	15,498	13,810	-	13,810
Computer and website	42,487	-	42,487	51,784	-	51,784
WorldPay and Bank charges	1,649	-	1,649	1,187	-	1,187
Accountancy	2,662	-	2,662	3,087	-	3,087
Cost of trustees meetings	-	518	518	-	2,119	2,119
Independent examination	-	5,017	5,017	-	3,868	3,868
Indemnity insurance	-	456	456	-	456	456
Trustees and council members expenses	-	240	240	-	2,148	2,148
	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>	<u>133,738</u>	<u>8,591</u>	<u>142,329</u>
Analysed between						
Charitable activities	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>	<u>133,738</u>	<u>8,591</u>	<u>142,329</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £456 (2019 £456).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the current or previous financial year.

9 Employees

There were no employees during the year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Tangible fixed assets		Fixtures and fittings	
		£	
Cost			
At 1 January 2020			4,250
At 31 December 2020			<u>4,250</u>
Depreciation and impairment			
At 1 January 2020			4,250
At 31 December 2020			<u>4,250</u>
Carrying amount			
At 31 December 2020			<u><u>-</u></u>
12 Debtors		2020	2019
		£	£
Amounts falling due within one year:			
Trade debtors		3,600	14,400
Prepayments and accrued income		67,278	50,548
		<u>70,878</u>	<u>64,948</u>
13 Creditors: amounts falling due within one year		2020	2019
		£	£
	Notes		
Other taxation and social security		4,291	7,073
Deferred income	14	178,135	162,514
Trade creditors		5,746	4,273
Accruals		4,393	5,337
		<u>192,565</u>	<u>179,197</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Deferred income

	2020 £	2019 £
Other deferred income	178,135	162,514

Deferred income is included in the financial statements as follows:

	2020 £	2019 £
Brought forward	162,514	71,576
Amount released to income	-	(71,576)
Amount deferred in year	24,031	162,514
Refunded	(8,410)	-
Carried forward	178,135	162,514

Deferred income relates to subscriptions and conference paid in advance.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020 £
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	
Partnership Agreements	54,051	65,000	(65,671)	53,380	40,000	(39,748)	53,632

Partnership agreements were received to support the aims of the strategic plan of the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Designated funds

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

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Contingency Fund	140,275	844	141,119	551	141,670
EP8 2015 Legacy	175,000	-	175,000	-	175,000
EP9 2018 Legacy	-	54,871	54,871	-	54,871
	<u>315,275</u>	<u>55,715</u>	<u>370,990</u>	<u>551</u>	<u>371,541</u>

The contingency fund is invested in a deposit account with Stewardship, a registered charity. It is held to cover costs in the event the charity is wound up, it is not expected to be used in the foreseeable future.

The EP8 2015 Legacy and EP9 2018 Legacy designated funds are to be used for future projects.

17 Funds

	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Restricted funds	53,380	40,000	(39,748)	-	53,632
Designated funds	370,990	-	-	551	371,541
General funds	94,373	209,012	(185,307)	(551)	117,527
	<u>518,743</u>	<u>249,012</u>	<u>(225,055)</u>	<u>-</u>	<u>542,700</u>

Funds prior year

	Balance at 1 January 2019	Income	Expenditure	Transfers	Balance at 31 December 2019
	£	£	£	£	£
Restricted funds	54,051	65,000	(65,671)	-	53,380
Designated funds	315,275	-	-	55,715	370,990
General funds	45,467	443,078	(338,457)	(55,715)	94,373
	<u>414,793</u>	<u>508,078</u>	<u>(404,128)</u>	<u>-</u>	<u>518,743</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Analysis of net assets between funds

	General 2020 £	Restricted 2020 £	Designated 2020 £	Total 2020 £	General 2019 £	Restricted 2019 £	Designated 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:								
Current assets/(liabilities)	111,019	60,140	371,541	542,700	94,373	53,380	370,990	518,743
	<u>111,019</u>	<u>60,140</u>	<u>371,541</u>	<u>542,700</u>	<u>94,373</u>	<u>53,380</u>	<u>370,990</u>	<u>518,743</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Related party transactions

Travel and hotel costs were re-imbursed amounting to £240 (2019 - £2,148) to 2 trustees during the year (2019 - 5 trustees).