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**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 Vithlani	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

CONTENTS

	Page
Trustees report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 23

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 Kebschull
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)

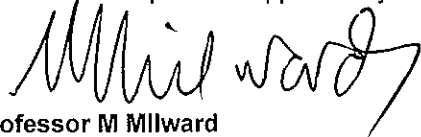
Prof G Linden (Appointed 1 January 2023)

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.

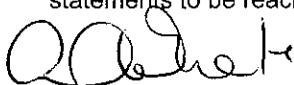
Independent examiner's statement

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 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	1,000	-	1,000	1,000	6,000	7,000
Charitable activities	4	366,919	85,000	451,919	394,626	50,000	444,626
Investments	5	3,361	-	3,361	861	-	861
Total income		371,280	85,000	456,280	396,487	56,000	452,487
Expenditure on:							
Charitable activities	6	319,305	32,587	351,892	324,490	33,737	358,227
Net income for the year/ Net movement in funds		51,975	52,413	104,388	71,997	22,263	94,260
Fund balances at 1 January 2022		561,065	75,895	636,960	489,068	53,632	542,700
Fund balances at 31 December 2022		613,040	128,308	741,348	561,065	75,895	636,960

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

All income and expenditure derive from continuing activities.

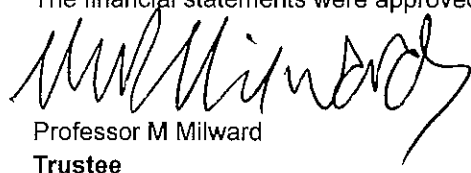
THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

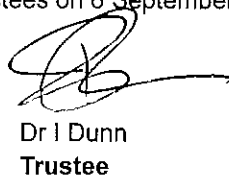
BALANCE SHEET

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		<u>241,120</u>		<u>189,240</u>	
			613,040		561,065
			<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
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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>1,000</u>	<u>1,000</u>	<u>6,000</u>	<u>7,000</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	
Depreciation and Impairment	
At 1 January 2022	4,250
Depreciation charged in the year	503
	<u>4,753</u>
At 31 December 2022	
Carrying amount	
At 31 December 2022	<u>705</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:

	Balance at 1 January 2021	Movement in funds		Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	£	Incoming resources	Resources expended	£	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
	53,632	56,000	(33,737)	75,895	85,000	(32,587)	128,308

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

Fund balances at 31 December 2022 are represented by:

Tangible assets

Current assets/(liabilities)

	General 2022 £	Restricted 2022 £	Designated 2022 £	Total 2022 £	General 2021 £	Restricted 2021 £	Designated 2021 £	Total 2021 £
	705	-	-	705	-	-	-	-
	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).