



**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

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

CONTENTS

	Page
Trustees report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the accounts	14 - 25

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 Kebschull 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 Jogeza 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 May 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

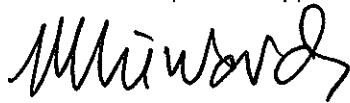
(Appointed 1 January 2023)

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.

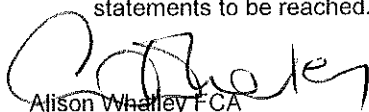
Independent examiner's statement

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
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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 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	<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	4,069
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	3,968
Carrying amount	
At 31 December 2023	101
At 31 December 2022	705

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
	20,962	35,236

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	19,141	21,560
Trade creditors	22	5,115	5,115
Accruals		11,531	4,750
		30,694	31,425

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 1 January 2023	Movement in funds		Transfers	Balance at 31 December 2023
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£	£
Partnership Agreements	69,895	85,000	(32,337)	122,558	60,000	(188,002)	5,444	-
Patient Forum	6,000	-	(250)	5,750	-	(500)	-	5,250
	<u>75,895</u>	<u>85,000</u>	<u>(32,587)</u>	<u>128,308</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:

	Balance at 1 January 2022	Transfers	Balance at 1 January 2023	Movement in funds		Balance at 31 December 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	General		Restricted		Designated		Total		General		Restricted		Designated		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Fund balances at 31 December 2023 are represented by:																
Tangible assets	101		-		-		101		705		-		-		705	
Current assets/(liabilities)	410,989		5,250		404,254		820,493		240,415		128,308		371,920		740,643	
	<u>411,090</u>		<u>5,250</u>		<u>404,254</u>		<u>820,594</u>		<u>241,120</u>		<u>128,308</u>		<u>371,920</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

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).