

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Charity Registration No. 265815



**British Society of  
Periodontology and  
Implant Dentistry**

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

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

Charity number 265815

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1.0 Introduction

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

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

#### 1.1 Structure and Objectives of the Society

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

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

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

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

#### 1.2 Principal activities

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

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

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

#### 1.3 Public Benefit

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 (16<sup>th</sup> July 2024) members voted to increase membership subscriptions. Full membership costs £180.00 for electronic Journal subscribers and £240.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26<sup>th</sup> September 1997. At the Annual General Meeting on 18<sup>th</sup> September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. At the AGM on 16<sup>th</sup> July 2024 members voted to increase membership subscriptions. Postgraduate membership costs £120 for electronic Journal subscribers and £180 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 3 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. During 2023 it was decided that this would be extended to 3 years for new applicants. At the AGM on 16<sup>th</sup> July 2024 members voted to increase membership subscriptions. New graduate membership costs £120 for electronic Journal subscribers and £180 for members receiving the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 16<sup>th</sup> July 2024 members voted to increase membership subscriptions. The cost is £120 for electronic Journal subscribers and £180 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20<sup>th</sup> September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £83.
- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 16<sup>th</sup> July 2024 members ratified the subscription rate of £83.

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16<sup>th</sup> September 1999). At the AGM of 10<sup>th</sup> 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 16<sup>th</sup> July 2024 members ratified the subscription rate of £10.
- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £83.
- (j) **Overseas Dentist Members**; full membership with electronic journal £190, and with printed journal £250.

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

### 3.0 Review of the Year

#### 3.1 Subscriptions

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

#### 3.2 Scientific Meetings

##### Crowne Plaza, Newcastle 2024

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

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

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

#### 3.3 Charitable work

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

#### 3.4 BSP Patient Forum

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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

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

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

### **3.5 National Campaign**

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

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

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

3.6 Awards & Prizes

During 2024 the following Prizes were awarded:

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

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### 3.7 Educational Events:

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

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

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

### Other events:

#### BSP at the British Dental Conference & Dentistry Show:

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

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

#### Early Career Group (ECG):

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

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

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

### 3.8 Partnership agreements

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

### 3.9 Society's Website / Social Media

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

#### 3.10 Monthly Newsletters and Periodical

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

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

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

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

#### 4.0 Strategic Plan

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

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

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

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

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

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

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Financial review

#### 5.0 Financial Report

##### 5.1 Overview of Financial Activity

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

##### 5.2 Value Added Tax

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

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

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

##### 5.3 Reserves Policy

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

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

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

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

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

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

7.0 Structure, governance and management

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

7.1 Officers and organisation

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

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


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

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

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

The Trustees report was approved by the Board of Trustees.

Signed by:  
  
E96C8AED734B4AF...  
**Professor Philip Preshaw**  
Past President  
Dated: 10 July 2025

Signed by:  
  
5E08047CF65E416...  
**Dr Ian Dunn**  
Honorary Treasurer

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## STATEMENT OF TRUSTEES RESPONSIBILITIES

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## INDEPENDENT EXAMINER'S REPORT

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

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

#### Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's report

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

#### Independent examiner's statement

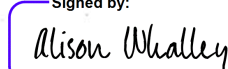
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

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

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

Signed by:  
  
BC2221165F424D2...

Dated: 10 July 2025

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

All income and expenditure derive from continuing activities.

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

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

Signed by:

*Professor Philip Preshaw*

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Professor Philip Preshaw  
Past President

Signed by:

*Dr Ian Dunn*

5E08047CF65E416...

Dr Ian Dunn  
Honorary Treasurer



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

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

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

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

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

(Continued)

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

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

Tangible fixed assets costing £200 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	straight line over 2 years
-----------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

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

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

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



THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

1 Accounting policies (Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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



THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

4 Charitable activities

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

5 Investments

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

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

### 6 Charitable activities

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

# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

### 7 Support costs

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

All costs are allocated to the single charitable activity.

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

### 8 Trustees

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

### 9 Employees

There were no employees in the current or prior year.

### 10 Taxation

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

### 11 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2024	4,069
At 31 December 2024	4,069
<b>Depreciation and impairment</b>	
At 1 January 2024	3,968
Depreciation charged in the year	101
At 31 December 2024	4,069
<b>Carrying amount</b>	
At 31 December 2024	-
At 31 December 2023	101

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	2,160
Other debtors	612	387
Prepayments and accrued income	31,019	18,415
	31,631	20,962

### 13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	14	21,368	19,141
Trade creditors		-	22
Accruals		15,205	11,531
		36,573	30,694

### 14 Deferred income

	2024 £	2023 £
Other deferred income	21,368	19,141

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

14

Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

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

Deferred income relates to subscriptions and conference paid in advance.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

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

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

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

Patient Forum Grant is for patient forum costs.



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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

### 16 Designated funds

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

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

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

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

The transfer shows the interest earned on this account.

### 17 Funds

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

#### Funds prior year

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



# THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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### 19 Related party transactions

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