

President and Trustees report 2023-2024

Reminder of PUBLIC BENEFIT:

As you all know, ADI's charitable objects as stated in its Articles of Association are "To advance education in the field of dental implantology for the benefit of the public", and "Advancement of health or saving of lives"

ADVANCEMENT OF EDUCATION

To increase the need for education on dental implants among the public and the industry, the ADI seeks to communicate with the public both directly via our Website, social media and publications, and through the dental professionals and their teams practising implants who make up the ADI's membership.

GOVERNANCE

The ADI is administered by a nationally elected body of Trustees (the Board), all of whom are professional Dentists, Dental Care Professionals or Dental Technicians who have volunteered their time to meet regularly in order to develop and implement the strategy of the ADI. The Board has continued to meet regularly on schedule and in person, with the next meeting in January 2025.

During the year ADI the Board has continued to review its governance structure with a medium-term view to maintaining and modernizing it over time. During summer 2024, a successful Trustee Election process has been held, resulting in seven new members joining the Board this year. We will also be welcoming a member of the Next Gen dentists' committee to a formal Board role.

The Board regularly assesses the level of risk to which the organisation and its activities is exposed, and maintains a risk register. Remedial actions are taken as necessary. To date, no substantive risk issues have arisen.

The ADI remains a totally impartial organisation, with no commercial allegiances, and hence respected as a source of unbiased information. ADI also acts as a portal to events and courses from other providers through the online Events & Courses Calendar.

The ADI Board has regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

PROGRESS REPORT

Events and Mentoring

2024 has been another busy and productive year for the ADI. We have adhered to our agreed Business Plan and delivered a range of successful events, including several Masterclasses, more than a dozen Regional Study Clubs both online and in person, and a series of educational specialist webinars.

The ADI Next Gen Committee has also delivered a number of Roadshow events across the UK, aimed at mainly student audiences, which have attracted very positive audience responses and generated much positive publicity for the ADI as a whole. These were in addition to the very valuable marketing, publicity and social media work carried out by the Next Gen Committee.

In 2025, we aim to deliver a full range of regionally-based and online Study Clubs, as well as two major Masterclasses and the Members National Congress, and a further range of Next Gen-led events. The first of these will be the Female Perspective Masterclass on Saturday 8 March at The Royal College of

Physicians. The BDIA and ADI have also agreed to revisit the successful ADI Implantology Zone at the upcoming BDIA Dental Showcase on 14 – 15 March 2025, again at the Excel London.

The ADI also contributes to education by facilitating mentoring through the ADI Register of Mentors, numbering over 100 experienced practitioners, has been updated to enable members who wish to pass on their knowledge and clinical expertise. It continues to offer the benefits of accumulated knowledge to mentees and those interested in furthering their careers in implant dentistry. New Mentoring guidelines have been updated as of this month in alliance with CGDent.

Team Congress

The ADI Team Congress 2025 will be held in at the Brighton Conference Centre from 1-3 May and its theme is “The Implant Aesthetic Kaleidoscope – Vision, Precision, Transformation”. Once again we aim to attract over 1000 delegates and feature dozens of specialist lectures, workshops, hands-on sessions and social events.

Details can be found at: https://www.adl.org.uk/association_dental_implantology_congress

Website and Online Presence

Continuous improvement of the functionality, accessibility and relevance of the ADI website and content has continued. A Customer Experience Review of all customer journeys, including membership applications, event booking, and membership benefits, has been carried out and over 60 improvements made. A new section has been created on the ADI mainsite, comprising 40 pages, covering a broad range of implantology topics. This content, produced in collaboration with Dr Manraj Kalsi of the ADI NextGen, falls under 5 main categories:

- What is Dental Implantology
- Career pathways
- Before surgery
- Surgical Stage
- After-care

These pages are intended to help those considering a career in implantology as well as those Clinicians in their early stages. We'll continue to monitor and improve this content over time.

Similarly, a number of pages have now been added to our Considering Dental Implants site. These are to help members of the public who are considering dental implants, so the understand what to expect before, during and after surgery. This also attracts traffic to the “Find a Dentist” database, and so raises the value of this member benefit.

Likewise, the ADI Gateway and the CRM system have been updated to enhance the gathering of usable and strategic data on membership and aid in marketing the new membership benefits we are constantly developing. This is part of our commitment to improving the information available to Members and the public. Our ADI Dental Implant Placement Guidelines have been fully updated with the latest developments annually, and is freely available in electronic format to members on the ADI website.

We have continued to build our online presence through the Members Facebook group, on X and Instagram, and through regular newsletters, to explore new areas of communicating our message more widely. We have substantial plans ongoing to step up both marketing and public awareness in the coming year, including our participation in live events and in partnership with like-minded organisations. Recently we formed such relationships with the Dental Nursing association BADN and the Hygienists and Therapists organisation BSDHT.

The staff team remain dedicated, enthusiastic and focused on driving forward the agenda of projects outlined at the October Board and to completing another year of successful activity and organisational growth.

Student Ambassadors

A lot of work has been taking place in recruiting Student Ambassadors at a number of UK institutions. We now have 20 ambassadors across 8 universities. This is really important in ensuring the ADI stays abreast of the generation gap as the profession evolves. We have been working with our Student Ambassadors on a programme of talks to students at a number of UK institutions. So far we have plans for or have delivered such events at Plymouth, Bristol, Kings College London, Sheffield, Leeds and Liverpool. There will also be a continuation of our programme of Next Gen Roadshows, bringing first-principles career advice from our early years Dental professionals to a variety of UK cities.

Membership

We have recently seen Clinician membership numbers begin to pick up following a large drop off as a result of being a non-Congress year. We have seen our highest number of new members since March 2023, and our best September performance since 2021.

Student membership has also been very strong, following the growth of our Student Ambassador network. Combined UG & PG membership numbers are at their highest level since December 2020.

As of 31 October 2024, the ADI had 2073 members including:

- 1290 Clinicians (including retired and overseas) –
- 74 Technicians
- 46 Laboratories
- 55 Companies
- 146 Nurses
- 69 Hygienists/Therapists
- 18 Practice managers
- 126 First Five Year practitioners
- 146 Undergraduate Students
- 69 Post-Graduate Students
- 34 Honorary Members

We are continually working to increase the benefits available to members and discounts on services, support and insurances. This year we have made Membership free to Dental Nurses and made major efforts to collaborate with specialist representative organisations across the whole Dental Implant team.

Membership prices had remained largely constant for the past 7-8 years up to 2023, despite the rise in overall costs in the economy generally. As this is clearly unsustainable in the long run, the board have made the decision to increase fees in line with inflation annually.

Despite this small increase, we believe the ADI continues to offer value for money and increased support for dental implant teams in all stages of their careers, through our educational and informational programmes, and we remain the leading UK Implant Dentistry forum for new techniques and developments in the industry.

November 2024

Honorary Treasurer's report 2023-2024

Finances

Careful financial stewardship over the years has enabled the ADI to undertake a wide and increasing range of activities, while ensuring sufficient financial reserves are in for the long term should there be a downturn in income.

The ADI Board agreed that reserves of the order of £540,000 are required to underpin the Association's activities over the next 5 years, to cover costs related to public awareness initiatives, future Congresses, premises and IT.

The Board reviews its reserves policy on an annual basis, and this past year has proven successful in maintain the value of our investments despite the impacts of the volatile world geopolitical situation. This has meant shifting some of our holdings into safer markets such as global protein supplies and new technologies such as A.I, investing in companies whose market value has risen substantially with the swift advances in development.

This has led to achieving a 6% net rise in value for our investment portfolio so far in 2024. This is above average in the markets we invest in.

The ADI, like all Membership organisations, depends for the majority of its disposable income on the annual fees paid by Members. The current value of the company has been achieved mainly due to recouping costs spent last year and carefully directed spending for 2024. Our events have mostly broken even, and we have ensured that spending on incidentals has been kept to a minimum.

As of 1 November 2024, the Nat West bank balances stood at £136,776.63 in the current account and £206,199.92 in the reserve account, totalling £342,976.55.

Our CafBank balances stood at a total of £1387.98.

In addition, we hold one remaining investment portfolio valued currently at £244,308. This gives an overall total worth for the company of £588,672.53.

The investments are medium risk, and the funds can be accessed any time by the ADI.

The investment markets have been unexpectedly buoyant since last year, leading to strong performance of funds like ours which are mid-risk international investments. Currently, 60% of our holdings are in Company shares, with the remainder in Bonds.

Our investment managers advise that if we wish to re-invest funds, as we expect to be in a position to do once the costs of Congress are offset by both its income and that of the Membership renewals between December and March, we can achieve equal or higher returns on our funds through 2025.

Last year, the Board agreed annual increases in Membership rates to be in line with inflation. The rates predicted for 2024 based on those of the British Chamber of Commerce have been announced, and thus we would like to implement a 2.3% increase in membership fees for 2025.

This will mean the new fees will be:

- Clinician (inc. Overseas) £386
- Retired Clinician £74
- FFY Paid £192
- Hygienist/Therapist/Practice Manager £56
- Nurse £14
- Technician £83
- Laboratory/Company £386

Balance Sheet attached

November 2024

**THE ASSOCIATION OF DENTAL
IMPLANTOLOGY LIMITED**

(LIMITED BY GUARANTEE)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 JULY 2024

Charity Number 800238



The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

CONTENTS	PAGE
Trustees' annual report	1 to 7
Independent examiner's report to the members	08
Statement of financial activities (incorporating the income and expenditure account)	09
Balance sheet	10
Cash flow statement	11
Notes to the financial statements	12 to 19

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report and the audited financial statements of the charity for the year ended 31 July 2024.

Legal and administrative information set out below and on page 2 form part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

The trustees confirm that they have complied with the duty in s17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission, when reviewing the Charity's aims and objectives and in planning future activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	The Association of Dental Implantology Limited
Charity Registration Number	800238
Company Registration Number	02260991 (England and Wales)
Registered Office	The Granary Hones Yard Waverley Lane Farnham Surrey GU9 8BB

DIRECTORS AND TRUSTEES

The trustees who served the charity during the year were as follows:

Mr A Patel
Dr Z Kanaan
Dr P George
Professor N Donos
Dr P Shenfine
Dr A Mistry
Dr Z Sacranie
Ms L Baker
Dr D Benson
Dr J Carlisle
Mr D Cleary
Mr J McEnhill
Professor E Scher
Mr A Zidan

Executive Director	R Cantillon
---------------------------	-------------

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

Examiners

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers

National Westminster Bank Plc
Richmond Branch
22 George Street
Richmond
Surrey
TW9 1JW

Place of business

Canopi
7 – 14 Great Dover Street
London
SE1 4YR

PUBLIC BENEFIT

As you all know, ADI's charitable objects as stated in its Articles of Association are "To advance education in the field of dental implantology for the benefit of the public", and "Advancement of health or saving of lives"

ADVANCEMENT OF EDUCATION

To increase the need for education on dental implants among the public and the industry, the ADI seeks to communicate with the public both directly via our Website, social media and publications, and through the dental professionals and their teams practicing implants who make up the ADI's membership.

The patient website www.consideringdentalimplants.co.uk has been rebranded and updated, and the 16-page booklet 'Considering Dental Implants? A Patient's Guide to Dental Implant Treatment', has been distributed widely in the UK. This too continues to be completely revised and updated.

We have continued to build our online presence and available information to explore new areas of communicating our message more widely. We have substantial plans ongoing to step up both marketing and public awareness in the coming year, including our participation in live events and in partnership with like-minded organisations.

Since September 2022, the AD's newest sub-committee, Next Gen ADI, with membership drawn from those professionals in their first five years of dental practice, has built up considerable momentum in contributing to our governance, events and online presence in order to assist up and coming dentists in their career development opportunities.

The ADI also contributes to education by organising Regional Study Clubs, Masterclasses, Focus meetings, Members' National Forums and Team Congresses, and by facilitating mentoring through the ADI Register of Mentors. New Mentoring guidelines have been updated as of this month.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

The ADI remains a totally impartial organisation, with no commercial allegiances, and hence respected as a source of unbiased information. ADI also acts as a portal to events and courses provided by other organisations through the online Events & Courses Calendar.

The ADI Board has regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

GOVERNANCE

The ADI is administered by a nationally elected body of Trustees (the Board), all of whom are professional Dentists, Dental Care Professionals or Dental Technicians who have volunteered their time to meet regularly in order to develop and implement the strategy of the ADI. The Board has continued to meet regularly on schedule and in person.

During the year ADI the Board has continued to review its governance structure in depth, referring to the Charity Governance agreed proposals to restructure the Board to take effect from the 2023 AGM. Hence, the Board will be structured differently from this meeting forward, with the current members acting as a transition team to enable the new structure to fully bed in. New members are being recruited and a new strategic plan has been adopted. Elections for available Trustee positions will be held in mid-2024.

The Board regularly assesses the level of risk to which the organisation and its activities is exposed, and maintains a risk register. Remedial actions are taken as necessary.

ACHIEVEMENTS AND PERFORMANCE

Thanks to careful financial management despite various setbacks since the Covid pandemic, the ADI remains stable financially, with a strong membership base. Membership has increased over the past year and we are on course for a more stable and secure future in 2024.

A) ADI website/CRM system

Continuous improvement of the functionality, accessibility and relevance of the ADI website and content has continued. A Customer Experience Review of all customer journeys, including membership applications, event booking, and membership benefits, has been carried out with a view to making the website easier and clearer to use.

Likewise, the CRM system has been updated to enhance the gathering of usable and strategic data on membership and aid in marketing the new membership benefits we are constantly developing.

B) Information and advice for Members

Our ADI Dental Implant Placement Guidelines have been fully updated with the latest developments annually, and is freely available in electronic format to members the ADI website.

- **Mentor Register**

The ADI Register of Mentors, numbering over 100 experienced practitioners, has been updated and acts as the conduit through which ADI is acting as a facilitator to enable members who wish to pass on their knowledge and clinical expertise. It continues to offer the benefits of accumulated knowledge to mentees and those interested in furthering their careers in implant dentistry.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

- **Members' Forum Facebook Group**

The ADI Members' Forum Facebook Group has become an increasingly popular and active resource for members and continues to grow.

- **Study Clubs and Webinars**

Study Clubs continue their pivotal role in the ADI's meetings programme, with 19 events held over the year, and selected Study Club meetings have been livestreamed, with recordings made available to members via the ADI website. This online activity is set to increase in 2024 as we offer more streamed content and events, with specialist sessions aimed at all members of the dental implant team.

The Study Club meetings programme through 2023 continued to attract large audiences to learn about the latest techniques and developments in Implant Dentistry.

- **ADI Gateway**

The ADI **Gateway** resource for the whole dental community, continues to facilitate access to relevant evidence-based research needed to answer important clinical questions. The Gateway is an easy to use online tool to identify the published consensus documents for topics, questions and keywords. A link is provided for each consensus document taking you to the article on the journal website.

The ADI plans to continually develop this resource and will also update existing sections to reflect the publication of papers from future consensus conferences, and update users on the latest technological developments.

C) Masterclasses and Webinars

The ADI Masterclass: Peri-Implantitis Defects (in collaboration with Osteology Foundation) was held on 19 November 2022, here at the Royal College of Physicians, and was another major success, attended by over 300 delegates.

Full details of the meeting are available at:

https://www.adi.org.uk/events/1604/adi_masterclass_periimplantitis_defects_in_collaboration_with_osteology_foundation

The ADI will maintain a full schedule of live Masterclasses through 2024, with the first on Saturday 27th January 2024 on Soft Tissue Grafting and Ridge Preservation, co-presented by the British Association of Oral Surgeons (BAOS) and the ADI.

D) Team Congresses

The ADI Team Congress 2023 held in at the ICC Birmingham from 4-6 May and was themed on "Individual Excellence or Team Triumphs". It was a resounding success, attracting 1000 delegates and featuring dozens of specialist lectures, workshops, hands-on sessions and social events.

Details can be found at: https://www.adi.org.uk/association_dental_implantology_congress

The next Team Congress will be held in Brighton in May 2025.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

E) Membership

As of 31 July 2024, the ADI had 1,748 members comprising:

1,386 Clinicians
81 Technicians
46 Technician laboratories
46 Companies
182 Nurses
93 Hygienists/Therapists
28 Practice Managers
133 First Five Years
133 Students
34 Honorary

Membership prices have remained largely constant for the past 7-8 years, despite the rise in overall costs in the economy generally, but this is not sustainable in the long run. Hence, we have been reluctantly forced by the general UK economic climate and the increased cost to administration and staging events to increase the fees to members as of this meeting.

We have however retained the discounts for clinicians within their first 5 years of graduating and membership remains free to students.

Free attendance at ADI Study Clubs and the Members' National Forum is included as part of the ADI membership package. We are working to increase the benefits available to members and discounts on services, support and insurances.

We believe the ADI continues to offer value for money and increased support for dental implant teams in all stages of their careers, and we remain the leading UK Implant Dentistry forum for new techniques and developments in the industry.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources (including the income and expenditure) of the charitable company for that period. In preparing those 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES REPORT

YEAR ENDED 31 JULY 2024

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the examiner is aware of that information.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, was approved by the board and signed on its behalf on

Registered office:

The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

Signed by order of the trustees



Mr Z Kanaan
President

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

Independent Examiner's Report to the Trustees Association of Dental Implantology Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

Name: Mark Cummins FCCA FCIE
For and on behalf of TC Group

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Date:

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	507,677	483,401
Charitable activities	4	153,993	621,986
Investments	5	11,295	12,530
TOTAL		672,965	1,117,917
EXPENDITURE ON:			
Raising funds	6	(31,818)	(12,738)
Charitable activities	7	(641,313)	(1,394,435)
TOTAL		(673,131)	(1,407,173)
Net gain/(loss) on investments	16	16,403	(13,204)
Net income/(expenditure)		16,237	(302,460)
NET MOVEMENT IN FUNDS	18	16,237	(302,460)
RECONCILIATION OF FUNDS			
Total funds brought forward		465,488	767,948
TOTAL FUNDS CARRIED FORWARD		481,725	465,488
NOTE:			
Total incoming resources		672,965	1,117,917
Total resources expended		(673,131)	(1,407,173)
NET INCOMING/(OUTGOING) RESOURCES BEFORE			
MOVEMENT IN INVESTMENTS		166	(289,256)

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds in the current and prior year were unrestricted.

All income and expenditure derives from continuing activities.


THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

BALANCE SHEET

31 JULY 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Intangible assets	13	9,600	24,960
Tangible assets	14	3,039	5,146
		<u>12,639</u>	<u>30,106</u>
CURRENT ASSETS			
Debtors	15	106,409	109,686
Investments	16	237,552	317,588
Cash at bank		419,111	277,200
		<u>763,072</u>	<u>704,474</u>
CREDITORS: Amounts falling due within one year	17	<u>(293,986)</u>	<u>(269,092)</u>
NET CURRENT ASSETS		469,086	435,382
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>481,725</u>	<u>465,488</u>
NET ASSETS		<u>481,725</u>	<u>465,488</u>
FUNDS			
Unrestricted general fund	18	481,725	465,488
TOTAL FUNDS		<u>481,725</u>	<u>465,488</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small charitable companies and were approved by the members of the committee and are signed on their behalf on 23 November 2024 by:



 Mr Z Kanaan
 President

Company Registration Number: 02260991

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 JULY 2024

	2024	2023
	£	£
Reconciliation of net (expenditure) to net cash flow from operating activities		
Net income (as per the statement of financial activities)	16,237	(302,460)
Adjustments for:		
Depreciation charges	17,467	19,830
(Gains)/losses on investments	(16,403)	13,204
Dividends and interest from investments	(11,295)	(12,530)
(Increase)/decrease in debtors	3,277	6,149
Increase/(decrease) in creditors	24,894	25,759
Net cash inflow/(outflow) from operating activities	34,177	(250,048)
	=	=
CASH FLOW STATEMENT		
	2024	2023
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	34,177	(250,048)
	=	=
Cash flows from investing activities:		
Dividends and interest from investments	11,295	12,530
Proceeds from sale of investments	147,128	42,435
Purchase of investments	(50,689)	(53,743)
Payments to acquire tangible fixed assets	-	(1,884)
Net cash provided by (used in) investing activities	107,734	(662)
	=	=
Change in cash and cash equivalents in the reporting period	141,911	(250,710)
Cash and cash equivalents at the beginning of the period	277,200	527,910
Cash and cash equivalents at the end of the reporting period	419,111	277,200
	=	=

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

a. Basis of accounting

The Association of Dental Implantology Limited is a charitable company registered in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is The Granary, Hones Yard, Waverley Lane, Farnham, Surrey, GU9 8BB.

The financial statements have been prepared in accordance with the 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))(issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Association of Dental Implantology Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared on a going concern basis under the historical cost convention. After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

b. Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

c. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.
- Investment income is included when receivable.
- Membership income received throughout the year is deferred by five out of twelve months as membership runs to December.
- Money received for the biennial congress and any study courses which take place after the year end is deferred in order to recognise the income when the event takes place, and any associated prepaid costs are accounted for as prepayments.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES (*continued*)

d. Resources expended

All expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e. Intangible assets and amortisation

Intangible assets are amortised on a straight line basis over their useful lives, which for the CRM and website is five years.

f. Tangible fixed assets and depreciation

Fixed assets are recorded at cost less accumulated depreciation. The costs of minor additions or those costing below £750 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

Fixtures, fittings and equipment at a rate to write off the value fully over four years on a straight line basis.

g. Investments

Stocks and shares quoted on a recognised stock exchange are included in the balance sheet at their mid-market value at the year end. The difference between market value and the original cost of the investments are shown as unrealised investment gains or losses on the Statement of Financial Activities. The difference between the Balance Sheet value and the proceeds of investments disposed of are shown as realised gain or loss on the Statement of Financial Activities.

h. Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i. Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

2. ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charitable company'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.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Membership subscriptions	507,677	483,401

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Leaflets and Publications	6,715	3,145
Exhibitions	61,317	400,818
Meetings (Congress/Masterclasses/Study Clubs)	69,303	203,028
Social Events	16,658	14,995
Total	153,993	621,986

5. INVESTMENT INCOME

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Dividend income	9,329	8,389
Interest income	1,966	3,691
Total	11,295	12,530

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds 2024	Unrestricted Funds 2023
	£	£
Promotional cost	26,967	8,816
Investment management costs	4,851	3,922
Total	31,818	12,738

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2024	Unrestricted Funds 2023
	£	£
Venue	138,962	448,289
Events	14,498	63,058
Speakers	20,529	91,600
Printing and Newsletters	7,111	25,894
Course Materials	1,709	2,614
Exhibition Costs	711	5,728
Journal	30,072	55,446
Advertising and Marketing	48,823	75,435
Insurance	4,989	3,320
Salaries and Wages	173,232	328,326
Temporary Staff	-	576
Telephone	5,356	4,602
Postage and Stationery	10,358	24,073
Website Maintenance	5,312	14,470
Couriers and Taxis	1,524	1,796
Sundry Expenses	2,865	52,008
Staff Expenses	25,415	44,559
Computer Costs	20,930	15,953
Depreciation of Equipment	2,107	4,470
Amortisation	15,360	15,360
Office Costs	4,348	20,334
Bank Charges	7,042	10,005
Governance costs	86,715	86,519
Bad debts written off	13,345	
Total	641,313	1,394,435

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

8. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Auditor's fee	7,750	6,000
Committee Expenses	22,745	46,787
Legal and Professional fees	56,220	33,732
Total	86,715	86,519

Amounts paid to the examiners included in the above figures totalled £14,129 (2023: £14,690). Amounts paid in respect of the independent review totalled £3,300 (2023: £6,000). Amounts paid in respect of other services totalled £6,379 (2023: £8,690). Due the nature of the organisation, the trustees consider the governance costs to be the only support costs of the Charity.

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2024 £	2024 £
Salaries and wages	157,925	232,597
Social Security costs	11,772	21,196
Retirement costs	-	70,000
Pension costs	3,535	4,533
Total	173,232	328,326

One employee received emoluments of between £60,000 to £70,000 (2023: one).

The average number of contracted employees during the year, was as follows:

	2024 No.	2023 No.
Total	4	5

The total employee benefits (including employers' national insurance) of the key management personnel of the charity was £73,177 (2023: £138,596). The prior year includes a period where the charity was paying additional costs for an interim executive who was covering for staff sickness.

10. TRUSTEE REMUNERATION AND EXPENSES

Expenses totalling £5,626 (2023: £8,313) were reimbursed to 5 (2023: 6) trustees. These represented payments for travel and subsistence to attend trustees' meetings.

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: £nil).

11. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year (2023: nil).

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

12. TAXATION

No corporation tax has been charged on the surplus for the year because the activities of the Association of Dental Implantology Limited are not liable to corporation tax.

13. INTANGIBLE ASSETS

	CRM and website £
COST	
At 1 August 2023 and 31 July 2024	76,800
	=
DEPRECIATION	
At 1 August 2023	51,840
Charge for the year	15,360
	<hr/>
At 31 July 2024	67,200
	=
NET BOOK VALUE	
At 31 July 2024	9,600
	=
At 31 July 2023	24,960
	=

14. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment £	Total £
COST		
At 1 August 2023	37,567	37,567
Additions	-	-
	<hr/>	<hr/>
At 31 July 2024	37,567	37,567
	=	=
DEPRECIATION		
At 1 August 2023	32,421	32,421
Charge for the year	2,107	2,107
	<hr/>	<hr/>
At 31 July 2024	34,528	34,528
	=	=
NET BOOK VALUE		
At 31 July 2024	3,039	3,039
	=	=
At 31 July 2023	5,146	5,146
	=	=

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

15. DEBTORS

	2024 £	2023 £
Trade debtors	15,174	23,821
VAT recoverable	-	15,941
Prepayments	91,235	69,924
Total	106,409	109,686

16. INVESTMENTS

Movement in market value

	2024 £
Market value at 1 August 2023	317,588
Acquisitions at cost	50,689
Disposal proceeds	(147,128)
Gains on disposals	18,819
Unrealised gain/(loss) in year	(2,416)
Market Value at 31 July 2024	237,552
Historical cost at 31 July 2024	198,402
Historical cost at 31 July 2023	276,480

Gains on investments included in the Statement of Financial Activity totalling £16,403 (2023: loss of £13,204) comprise unrealised losses of £2,417 (2023: loss of £18,288) and realised gains of £18,819 (2023: £5,084).

17. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	17,309	18,447
Accrued expenses	13,667	13,820
Taxation	21,060	-
Deferred income (see below)	241,950	236,825
Total	293,986	269,092

Deferred income brought forward totals £236,825. This was released in the year to the Statement of Financial Activities. £241,950 was deferred during the year, and carried forward as at 31 July 2024.

Deferred income comprises two aspects as follows:

- advance sales relating to the 2025 Congress, Next Gen Roadshows and Masterclasses.
- Memberships are paid in advance in relation to the calendar year. Therefore membership income for the period 1st August 2024 to 31st December 2024 has been deferred.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

18. ANALYSIS OF CHARITABLE FUNDS

ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS

	Balance at 1 August 2023 £	Incoming resources £	Outgoing resources £	Investment gains/(losses) £	Balance at 31 July 2024 £
Unrestricted funds:					
General fund	465,488	672,965	(673,131)	16,403	481,725
	=	=	=	=	=

ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS – Previous year

	Balance at 1 August 2022 £	Incoming resources £	Outgoing resources £	Investment gains/(losses) £	Balance at 31 July 2023 £
Unrestricted funds:					
General fund	767,948	1,117,917	(1,407,173)	(13,204)	465,488
	=	=	=	=	=

All the charity's funds are unrestricted and held in the general fund.

COMPANY REGISTRATION NUMBER 02260991

**THE ASSOCIATION OF
DENTAL IMPLANTOLOGY
LIMITED**

(LIMITED BY GUARANTEE)

**FINANCIAL
STATEMENTS
FOR THE YEAR
ENDED**

31 JULY 2024

Charity Number 800238

Independent Examiner's Report to the Trustees Association of Dental Implantology Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Mark Cummins FCCA FCIE
For and on behalf of TC Group
The Courtyard
Shoreham Road,
Upper Beeding
Steyning, West
Sussex BN44 3TN

18 November 2024

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	507,677	483,401
Charitable activities	4	153,993	621,986
Investments	5	11,295	12,530
TOTAL		672,965	1,117,917
EXPENDITURE ON:			
Raising funds	6	(31,818)	(12,738)
Charitable activities	7	(641,313)	(1,394,435)
TOTAL		(673,131)	(1,407,173)
Net gain/(loss) on investments	16	16,403	(13,204)
Net income/(expenditure)		16,237	(302,460)
NET MOVEMENT IN FUNDS	18	16,237	(302,460)
RECONCILIATION OF FUNDS			
Total funds brought forward		465,488	767,948
TOTAL FUNDS CARRIED FORWARD		481,725	465,488
		=	=
NOTE:			
Total incoming resources		672,965	1,117,917
Total resources expended		(673,131)	(1,407,173)
NET INCOMING/(OUTGOING) RESOURCES BEFORE MOVEMENT IN INVESTMENTS		166	(289,256)
		=	=

The Statement of Financial Activities includes all gains and losses recognised in the year.

All funds in the current and prior year were unrestricted.

All income and expenditure derives from continuing activities.

Association of Dental Implantology Balance Sheet
31 July 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Intangible assets	13	9,600	24,960
Tangible assets	14	3,039	5,146
		<u>12,639</u>	<u>30,106</u>
CURRENT ASSETS			
Debtors	15	106,409	109,686
Investments	16	237,552	317,588
Cash at bank		419,111	277,200
		<u>763,072</u>	<u>704,474</u>
CREDITORS: Amounts falling due within one year	17	<u>(293,986)</u>	<u>(269,092)</u>
NET CURRENT ASSETS		469,086	435,382
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>481,725</u>	<u>465,488</u>
NET ASSETS		<u>481,725</u> =	<u>465,488</u> =
FUNDS			
Unrestricted general fund	18	<u>481,725</u>	<u>465,488</u>
TOTAL FUNDS		<u>481,725</u> =	<u>465,488</u> =

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small charitable companies and were approved by the members of the committee and are signed on their behalf on 23rd November 2024 by:

.....
Mr Z Kanaan, President

Company Registration Number: 02260991