

COMPANY REGISTRATION NUMBER 02260991
CHARITY REGISTRATION NUMBER 800238

**THE ASSOCIATION OF DENTAL
IMPLANTOLOGY LIMITED**

(LIMITED BY GUARANTEE)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 JULY 2025



The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

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YEAR ENDED 31 JULY 2025

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THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

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 2025.

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 1 Waverley Lane Farnham Surrey GU9 8BB

DIRECTORS AND TRUSTEES

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

Dr R Ali (appointed 23 November 2024)
Ms L Baker
Dr D Benson
Dr R Bhopal (appointed 23 November 2024)
Dr L Branton (appointed 23 November 2024)
Dr J Carlisle
Mr D Cleary (resigned 4 November 2024)
Dr F Desai (appointed 23 November 2024)
Professor N Donos (resigned 4 November 2024)
Dr P George
Professor K Gurzawska-Comis (appointed 28 November 2024)
Dr Z Kanaan (resigned 19 June 2025)
Dr M Khalsi (appointed 23 November 2024)
Dr A Little (appointed 23 November 2024)
Mr J McEnhill (resigned 4 November 2024)
Dr F McKillop (appointed 23 November 2024)
Dr A Mistry
Dr A Patel
Dr Z Sacranie
Professor E Scher (resigned 4 November 2024)
Dr P Shenfine
Dr K Siddiqui (appointed 28 November 2024)
Ms K Vaitelyte (appointed 23 November 2024)
Mr A Zidan

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

Executive Director	R Cantillon
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyping 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 HEALTH

A dental implant is an artificial replacement for a tooth root, usually made from titanium. To support replacement teeth, dental implants normally have some form of internal screw thread or post space that allows a variety of components to be fitted. Once fitted, these components provide the foundation for long-term support of crowns, bridges or dentures.

Dental implantology is the field of dentistry covering the placement, restoration and maintenance of dental implants. It continues to gain recognition in mainstream dentistry as dental implants can offer important advantages over dentures or bridges, such as prevention of bone loss and preservation of the facial structure.

ADVANCEMENT OF EDUCATION

ADI seeks to educate the public about the potential benefits of dental implants.

ADI seeks to communicate with members of the public both directly and through the dental professionals which make up the ADI's membership. The patient website www.consideringdentalimplants.co.uk and the 16-page booklet 'Considering Dental Implants? A Patient's Guide to Dental Implant Treatment' offer all the information a patient will need to consult their dentist about implants. Members of the public regularly call the ADI office for information.

The ADI Board oversees a programme whose main remit is to develop and promote activity that will increase awareness (by both the public and the dental profession as a whole) of dental implants as an alternative to other treatment options, and to increase understanding of the benefits of dental implantology, using our marketing and comms activities to enhance industry and public awareness.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

The Next Gen ADI (Young Dentists Implant Committee) was formed in September 2022 with membership drawn from those professionals in their first five years of dental practice. This committee is designed to represent and promote the interests of younger dentists and assist in their career development opportunities.

ADI contributes to education in the field by organising educational events (regional Study Clubs, Masterclasses, Focus meetings, Members' National Forums and Team Congresses) and by facilitating mentoring through the ADI Register of Mentors. As a membership organisation, ADI provides a forum for discussion and sharing of information via the ADI Members' Facebook Group. ADI's events and other educational activities are discussed in the Activities section of the Trustees' Report below.

ADI is a totally impartial organisation, with no commercial allegiances, and hence ADI is 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.

Hence, in line with its charitable purposes, ADI advances health through its activities dedicated to advancing education for both the public and dental professionals in the field of dental implantology, as dental implants in many cases offer patients advantages compared to traditional methods of treatment. Through advancing education, ADI will contribute to increasing public awareness of the potential benefits of dental implants and to increasing the availability of dental implant treatment and the standard at which it is delivered.

HOW WE ARE GOVERNED

The ADI is administered by a nationally elected body of Trustees (the Board), all of whom are 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 next Board meeting is in February 2026.

The Board regularly assesses the level of risk to which the organisation and its activities is exposed, and maintains a risk register to ensure members funds are protected and used carefully in support of all our activities.

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.

OUR ACHIEVEMENTS AND PERFORMANCE

The ADI remains stable and robust financially, with a strong and growing membership base, and continues to offer a varied and rewarding educational programme of live events, online offers such as webinars and our new podcast, and will shortly launch a new implant supplement alongside Dental Updates with our partners, Mark Allen Dental Media.

In 2026 we will be focusing more resources on building public awareness using our marketing and comms activities and our events programmes and through strategic partnerships with like-minded dental organisations, explore new areas of communicating our message more widely. We have substantial plans ongoing to step up all this activity in the coming year.

- **Team Congresses**

The ADI Team Congress 2025 was held in May at the Brighton Conference Centre and attracted over a thousand delegates. It hosted dozens of world-class speakers and featured many social events alongside a full range of dedicated exhibitors. We made a small profit on the event.

The next Congress will take place in May 2027 in Liverpool, and mark 40 years since the foundation of the ADI. We hope you can join us there and help celebrate this momentous occasion.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

- **Study Clubs**

We have held 25 Study Clubs so far this year and several more are planned before the year end. Attendance at the Study Clubs has improved over the past year and we hope to expand the programme during 2026, along with our increasing programme of specialist webinars.

- **ADI Gateway**

The ADI Gateway has been completely updated and offers an easy-to-use resource for the whole dental community. It continues to facilitate access to relevant evidence-based research needed to answer important clinical questions.

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.

- **Mentor Register**

The Training Standards in Implant Dentistry document published by FGDP(UK) in 2008 stated that "before undertaking implant treatment, a dentist should be familiar with the procedures involved in clinical assessment, treatment planning and the placement and restoration of implants in conjunction with an experienced mentor, as part of a training course in implant dentistry".

The ADI Register of Mentors was therefore established through which ADI is acting as a facilitator to enable members who wish to pass on their knowledge and clinical expertise to dentists who wish to extend their knowledge in dental implants. (ADI does not vet mentor applications and does not appoint or recommend mentors and is not involved in any contractual or financial relationships between mentor and mentee.)

The ADI Register of Mentors currently includes over 100 experienced practitioners who are willing to provide mentor services to all aspects of an implant dentistry practice.

OUR MEMBERSHIP

Our members enjoys many benefits, which we seek to constantly expand and improve. Membership continues to grow year-on-year, and as of October 2025, the ADI had 2104 members comprising:

1205 Clinicians
12 Overseas Clinicians
4 Retired Clinicians
204 Nurses
75 Technicians
40 Hygienists
15 Practice Managers
23 Therapists
156 First Five Years
157 Students
67 Postgraduate Students
34 Honorary
64 Companies
48 Laboratories

Students and Nurses can join ADI free of charge, and a 50% discount has been available for clinicians within their first 5 years of graduating. Free attendance at ADI Study Clubs and the Members' National Forum is included as part of the ADI membership package.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

PRESIDENTIAL HANDOVER

It is with great pleasure that the ADI celebrates the handover the Presidency to our newly elected President, Dr Pynadath George, who will serve from the AGM 2025 to the AGM 2027.

Honorary Treasurer's report 2025

a) Finances

Careful financial stewardship over the years has enabled ADI to undertake a wide and increasing range of activities whilst developing sufficient financial reserves to plan for future major outlay such as Congresses, and to sustain the organisation in the long term.

For the last three years, the ADI has increased its membership year-on-year, and with it our income. Our events are designed as a service to members which have mostly broken even or made small profits, which have been reinvested in our educational programme.

As of July 2025, our total unrestricted funds stood at **£421,933**.

Investments

Our specially appointed fund managers, who deal with charities, are overseeing our invested funds. Thanks to careful management, our investments have generally held up well in the last two years in the light of international market uncertainty and a change in Governments.

The value of the investments on 31 July 2025 was **£245,948**. The investments are medium risk, and the funds can be accessed any time by the ADI.

This gives a total worth for the company as of July 2025 of **£421,933**.

The ADI Board agreed that reserves of the order of £380,000 are required to underpin the Association's activities over the next 5 years and protect against unforeseen downturns in business. The ADI is, however, in a strong and robust financial position and well able to continue and expand its activities into 2026.

Congress financials

We have received all the funds from Congress. The finalised exact figures are below.

Direct costs: £520,249

Income: £523,943

Profit: **£3,694**

Membership Fees

As you know, membership organisations like ours rely mainly on member fees for their funding. The board agreed in 2023 that annual increases in our fees, allowing for inflation, would be fair, as fees had been at a constant level then for the previous 7 years, despite the inevitable increases in the costs of running the ADI.

The fees for 2026 will be raised by 3.8% in line with the prevailing rate of UK inflation. These will be the new fees from the end of this year.

b) Acceptance of Accounts

The accounts have been prepared by our auditors, TC Group Ltd, and the Board are satisfied they represent a true and accurate record of the ADI's financial position. They are available for members to consult on our website.

c) Appointment of Auditors

As they have served as our Accountants and Auditors for a number of years of excellent service, we recommend that TC group be re-appointed as Auditors for the ADI in 2025/26.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2025

CONCLUSION

The staff team are stable and the management continues to pursue a solid strategic and business plan. Overall, the organisation remains in a strong position to carry on its work and serve the needs of its members into 2026.

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 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 auditor 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 auditor 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
1 Waverley Lane
Farnham
Surrey
GU9 8BB

Signed by order of the trustees

.....
Dr Z Sacranie
Treasurer

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION
OF DENTAL IMPLANTOLOGY FOR THE YEAR ENDED 31 JULY 2025**

Opinion

We have audited the financial statements of The Association of Dental Implantology Limited for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025, and of the its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION
OF DENTAL IMPLANTOLOGY FOR THE YEAR ENDED 31 JULY 2025**

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations;
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION
OF DENTAL IMPLANTOLOGY FOR THE YEAR ENDED 31 JULY 2025**

standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and business performance;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Sussex
Dated:

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2025

	Note	2025 £	2024 £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	527,404	507,677
Charitable activities	4	577,201	153,993
Investments	5	10,389	11,295
TOTAL		1,114,994	672,965
EXPENDITURE ON:			
Raising funds	6	(36,338)	(31,818)
Charitable activities	7	(1,142,684)	(641,313)
TOTAL		(1,179,022)	(673,131)
Net gain/(loss) on investments	16	4,236	16,403
Net income/(expenditure)		(59,792)	16,237
NET MOVEMENT IN FUNDS		(59,792)	16,237
RECONCILIATION OF FUNDS			
Total funds brought forward	18	481,725	465,488
TOTAL FUNDS CARRIED FORWARD		421,933	481,725
NOTE:			
Total incoming resources		1,114,994	672,965
Total resources expended		(1,179,022)	(673,131)
NET INCOMING/(OUTGOING) RESOURCES BEFORE MOVEMENT IN INVESTMENTS		(64,028)	166

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 notes on pages 13 to 20 form part of these financial statements

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

BALANCE SHEET

31 JULY 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	13	-	9,600
Tangible assets	14	2,744	3,039
		<u>2,744</u>	<u>12,639</u>
CURRENT ASSETS			
Debtors	15	166,897	106,409
Investments	16	245,948	237,552
Cash at bank		266,048	419,111
		<u>678,893</u>	<u>763,072</u>
CREDITORS: Amounts falling due within one year	17	(259,704)	(293,986)
		<u>419,189</u>	<u>469,086</u>
NET CURRENT ASSETS			
		<u>421,933</u>	<u>481,725</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>421,933</u>	<u>481,725</u>
NET ASSETS			
		<u>421,933</u>	<u>481,725</u>
FUNDS			
Unrestricted general fund	18	421,933	481,725
TOTAL FUNDS		<u>421,933</u>	<u>481,725</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 by:

.....
Dr Z Sacranie
Treasurer

Company Registration Number: 02260991
Charity Registration Number: 800238

The notes on pages 13 to 20 form part of these financial statements

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
Reconciliation of net (expenditure) to net cash flow from operating activities		
Net income (as per the statement of financial activities)	(59,792)	16,237
Adjustments for:		
Depreciation charges	1,533	2,107
Amortisation charges	9,600	15,360
Gains on disposal of investments	(9,057)	(18,819)
Unrealised losses in the year	4,821	2,416
Dividends and interest from investments	(10,389)	(11,295)
(Increase)/decrease in debtors	(60,488)	3,277
Increase/(decrease) in creditors	(34,282)	24,894
Net cash inflow/(outflow) from operating activities	<u>(158,054)</u>	<u>34,177</u>
 CASH FLOW STATEMENT		
	2025	2024
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(158,054)</u>	<u>34,177</u>
 Cash flows from investing activities:		
Dividends and interest from investments	10,389	11,295
Proceeds from sale of investments	51,851	147,128
Purchase of investments	(56,011)	(50,689)
Payments to acquire tangible fixed assets	(1,238)	-
Net cash provided by (used in) investing activities	<u>4,991</u>	<u>107,734</u>
 Change in cash and cash equivalents in the reporting period	(153,063)	141,911
Cash and cash equivalents at the beginning of the period	419,111	277,200
Cash and cash equivalents at the end of the reporting period	<u>266,048</u>	<u>419,111</u>

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

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 (CONTINUED)

YEAR ENDED 31 JULY 2025

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 (CONTINUED)

YEAR ENDED 31 JULY 2025

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

	2025	2024
	£	£
Membership subscriptions	515,904	507,677
Sponsorship	11,500	-
Total	<u>527,404</u>	<u>507,677</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Leaflets and Publications	6,310	6,715
Exhibitions	352,364	61,317
Meetings (Congress/Masterclasses/Study Clubs)	213,119	69,303
Social Events	5,408	16,658
Total	<u>577,201</u>	<u>153,993</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Dividend income	5,438	9,329
Interest income	4,951	1,966
Total	<u>10,389</u>	<u>11,295</u>

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 JULY 2025

6. EXPENDITURE ON RAISING FUNDS

	2025	2024
	£	£
Promotional cost	32,946	26,967
Investment management costs	3,392	4,851
Total	<u>36,338</u>	<u>31,818</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Venue	469,229	138,962
Events	15,832	14,498
Speakers	69,184	20,529
Printing and Newsletters	27,474	7,111
Course Materials	863	1,709
Exhibition Costs	5,882	711
Journal	3,925	30,072
Advertising and Marketing	91,661	48,823
Insurance	5,283	4,989
Salaries and Wages	198,435	173,232
Temporary Staff	560	-
Telephone	4,079	5,356
Postage and Stationery	2,397	10,358
Website Maintenance	9,700	5,312
Couriers and Taxis	8,538	1,524
Sundry Expenses	5,303	2,865
Staff Expenses	85,507	25,415
Computer Costs	33,243	20,930
Depreciation of Equipment	1,533	2,107
Amortisation	9,600	15,360
Office Costs	3,162	4,348
Bank Charges	10,169	7,042
Governance costs	70,996	86,715
Bad debts written off	10,129	13,345
Total	<u>1,142,684</u>	<u>641,313</u>

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 JULY 2025

8. ANALYSIS OF GOVERNANCE COSTS

	2025	2024
	£	£
Auditor's fee	7,750	7,750
Committee Expenses	13,652	22,745
Legal and Professional fees	49,594	56,220
Total	<u>70,996</u>	<u>86,715</u>

Amounts paid to the auditors included in the above figures totalled £14,609 (2024: £14,129). Amounts paid in respect of the audit totalled £8,500 (2024: independent exam £3,300). Amounts paid in respect of other services totalled £6,109 (2024: £6,379). 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:

	2025	2024
	£	£
Salaries and wages	181,522	157,925
Social Security costs	13,012	11,772
Pension costs	3,901	3,535
Total	<u>198,435</u>	<u>173,232</u>

One employee received emoluments of between £60,000 to £70,000 (2024: one).

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

	2025	2024
	No.	No.
Total	<u>4</u>	<u>4</u>

The total employee benefits (including employers' national insurance) of the key management personnel of the charity was £78,470 (2024: £73,177).

10. TRUSTEE REMUNERATION AND EXPENSES

Expenses totalling £5,237 (2024: £5,626) were reimbursed to 8 (2024: 5) 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 (2024: £nil).

11. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year (2024: nil).

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 JULY 2025

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 2024 and 31 July 2025	<u>76,800</u>
DEPRECIATION	
At 1 August 2024	67,200
Charge for the year	9,600
At 31 July 2025	<u>76,800</u>
NET BOOK VALUE	
At 31 July 2025	-
At 31 July 2024	<u>9,600</u>

14. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment £	Total £
COST		
At 1 August 2024	37,567	37,567
Additions	1,238	1,238
At 31 July 2025	<u>38,805</u>	<u>38,805</u>
DEPRECIATION		
At 1 August 2024	34,528	34,528
Charge for the year	1,533	1,533
At 31 July 2025	<u>36,061</u>	<u>36,061</u>
NET BOOK VALUE		
At 31 July 2025	<u>2,744</u>	<u>2,744</u>
At 31 July 2024	<u>3,039</u>	<u>3,039</u>

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 JULY 2025

15. DEBTORS

	2025	2024
	£	£
Trade debtors	103,881	15,174
VAT recoverable	7,699	-
Prepayments	55,317	91,235
Total	<u>166,897</u>	<u>106,409</u>

16. INVESTMENTS

Movement in market value

	2025
	£
Market value at 1 August 2024	237,552
Acquisitions at cost	56,011
Disposal proceeds	(51,851)
Gains on disposals	9,057
Unrealised gain/(loss) in year	(4,821)
Market Value at 31 July 2025	<u>245,948</u>
Historical cost at 31 July 2025	<u>211,257</u>
Historical cost at 31 July 2024	<u>198,402</u>

Gains on investments included in the Statement of Financial Activity totalling £4,236 (2024: £16,403) comprise unrealised losses of £4,821 (2024: £2,416) and realised gains of £9,057 (2024: £18,819).

17. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,316	17,309
Accrued expenses	15,315	13,667
Taxation	-	21,060
Deferred income (see below)	218,073	241,950
Total	<u>259,704</u>	<u>293,986</u>

Deferred income brought forward totals £241,950. This was released in the year to the Statement of Financial Activities. £218,073 was deferred during the year, and carried forward as at 31 July 2025.

Deferred income comprises two aspects as follows:

- advance sales relating to the 2027 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 2025 to 31st December 2025 has been deferred.

THE ASSOCIATION OF DENTAL IMPLANTOLOGY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 JULY 2025

18. ANALYSIS OF CHARITABLE FUNDS
ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS

	Balance at 1 August 2024 £	Incoming resources £	Outgoing resources £	Investment gains/(losses) £	Balance at 31 July 2025 £
<i>Unrestricted funds:</i>					
General fund	481,725	1,114,994	(1,179,022)	4,236	421,933
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS – Previous year

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

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