

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Registration No. 265815



THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr R Nansi	President	Appointed 1 January 2021
	Professor M Ide	Immediate Past President	
	Dr I Dunn	Honorary Treasurer	
	Professor W Turner	Honorary Secretary	
	Professor M Milward	President Elect 2023	
	Professor N West	President Elect/SAC Representative	
	Professor F Hughes	Senior Vice President	Appointed 1 January 2021
	Dr A Pollard	Honorary Editor	Appointed 14 June 2021
	Dr V Vithlani	Commercial Liaison Officer	Appointed 14 June 2021
	Dr A Tugnait	Honorary Treasurer	Resigned 14 June 2021
	Dr R Tucker	Honorary Editor	Resigned 14 June 2021
	Dr I Dunn	Commercial Liaison Officer	Resigned 14 June 2021
	Professor N Donos	Immediate Past President	Resigned 31 December 2021

Charity number 265815

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1.0 Introduction

The following report has been prepared by the Officers of The British Society of Periodontology and Implant Dentistry, for the financial period 1st January 2020 to 31st December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed dated 19th July 1949 and amended in 1999, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

1.1 Structure and Objectives of the Society

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

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

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

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's guidance on public benefit when reviewing the Society's objectives and in planning future activities and making grants for the forthcoming year. The Trustees have complied with the duty under Charities Act 2006 s.4 to have due regard to guidance published by the Charity Commission in relation to Public Benefit.

1.2 Principal activities

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

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2.0 Membership

Membership of the Society is unlimited in number. Members must be registered in the Medical or Dentists' Register or hold such other qualifications as Council approve, registered as a Dental Undergraduate in the United Kingdom, or be members of an affiliated Society. The membership categories are:

- (a) **Honorary Membership** is bestowed upon a small number of figures in recognition of their unique contribution to Periodontology at international level. Membership is free.
- (b) **Full Membership**: includes subscription to the scientific publication, the *Journal of Clinical Periodontology*, which is the official publication of the British Society of Periodontology and Implant Dentistry, and of the European Federation of Periodontology. In 2002, the Journal became available electronically and the European Federation of Periodontology ruled that all *Full Members* of its constituent societies must receive the electronic Journal subscription as part of their membership, with the paper Journal being available as an option at an increased membership cost. At the Annual General Meeting of the Society (15th June 2020) members voted not to increase membership subscriptions. Full membership costs £177.00 for electronic Journal subscribers and £237.00 for members receiving the printed Journal. All members continue to benefit from free webinars and reduced registration rates at the larger meetings held by the Society.
- (c) **Postgraduate Student Membership and Specialist Registrars**: The subscription for registered full-time postgraduate students and Specialist Registrars was adopted by the Society at the Annual General Meeting on 26th September 1997. At the Annual General Meeting on 18th September 1998, it was agreed that the reduced subscription should be available for a maximum of four years of study. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. Postgraduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Postgraduate members and Specialist Registrars have full voting rights.
- (d) **First 2 Years category** was introduced at the 2005 AGM and relates to a reduced membership category for newly qualified dentists up to 4 years post qualification. During 2017 it was decided that this would be reduced to 2 years for new applicants in line with other societies. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. New graduate membership costs £117 for electronic Journal subscribers and £177 for members receiving the printed Journal.
- (e) **Dental Hygienists and Dental Therapists**. At the AGM on 15th June 2020 members voted not to increase membership subscriptions. The cost is £117 for electronic Journal subscribers and £177 for members receiving the printed Journal. Dental hygienists and dental therapists are full members of the Society.
- (f) **Retired members of the Society (Associate)**: This category replaced the former category of "Corresponding Membership" and was approved by the AGM of 20th September 2002. Associates of the Society do not receive the electronic Journal and have no voting rights but pay an annual subscription rate of £80.
- (g) **Other Dental Care Professionals (Associate)** who are registered with the General Dental Council. At the AGM of 15th June 2020 members ratified the subscription rate of £80.

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- (h) **Undergraduate Student Membership** (Associate), including students on DCP courses, was introduced at the Annual General Meeting (16th September 1999). At the AGM of 10th Oct 2018, it was decided to make membership without the electronic journal free. In 2019, it was agreed to charge a one-off administrative fee of £10 to cover the cost of printing and postage. Undergraduates remain members of the Society for the duration of their undergraduate course. At the AGM of 15th June 2020 members ratified the subscription rate of £10.
- (i) **Member of a European Society** (Associate) who already subscribes to the electronic Journal of Clinical Periodontology benefits from a reduced subscription rate of £80.
- (j) **Overseas Dentist Members**; full membership with electronic journal £187, and with printed journal £247

At the AGM on 15 June 2021, these membership rates were also agreed for 2022!

3.0 Review of the Year

3.1 Subscriptions

The Society's subscription year is from 1st January to 31st December, following the alignment of financial and subscription years in 2002. At the end of 2021, the Society had 1776 members.

3.2 Scientific Meetings

London 2021

Due to the Covid-19 pandemic, the BSP 2020 Conference was postponed twice and eventually took place at The Royal College of Physicians, London, on 12-14 November 2021.

3.3 Charitable work

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

3.4 BSP Patient Forum

The members of the BSP Patient Forum, led by Professor Ian Needleman and Professor Shauna Culshaw, continue to play a major role in the improvement of gum health in the UK.

At the end of 2020, Mr Julian Ekiert joined Council as a Patient Forum Representative, after it was recognised that such an appointment would give a voice to the patient community and greatly help the Society by informing and influencing our activity, policy and strategy.

On March 15th 2021, the Patient Forum held the first joint meeting of the London and Scottish members. This was a very productive meeting and a great opportunity for the group to reflect on what they have achieved so far and what they wish to focus on over the coming months.

They were joined by guest speaker, Jim Phillips, Director of Centre for Empowering Patients and Communities (CEmPaC). The group learned a great deal from his experience of leading on the setting up of the NHS Expert Patient Programme, extensive involvement in training health and care professionals in key skills and approaches to support self-management both in the UK and Internationally. The session entitled, *"How do we support people to change health related behaviours,"* explored the complex relationship between patient expectations and clinicians' behaviours and concepts now being used by the NHS to facilitate behaviour change.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

During the Summer, six members of the Patient Forum worked with NHS London on a pre-pilot study entitled, *“Dental Care for people with Diabetes”*. The group met three times in May, June, and August to help shape the structure and aims of the pilot, which include the development of clinical care pathways and networks and how best to integrate medical and dental worlds. If successful, the pilot will be rolled out across England.

The Forum members have supported Council with several initiatives during the year and aim to achieve several of their own including: a series of short patient information videos, an “Ask the Expert” patient webinar and the roll out of Undergraduate Perio Symposiums.

3.5 National Campaign

On 12th May, the Society participated in the pan European campaign to raise awareness of the importance of gum health. Due to the Covid-19 crisis, our planned public events could not take place for the second year running and instead we ran a successful online campaign and promoted Gum Health Day via our social media platforms.

The 2021 campaign slogan was *“Gum diseases are preventable,”* and a simple call to action *“Visit your dental team”*.

In addition to the EFP resources, the BSP created a series of short videos to help explain some of the signs and symptoms for patients to look out for. We also invited our social media followers to take part in a lockdown challenge, by creating an image/short video to spread this important message. We had a fantastic response with many dental care professionals and dental practices sharing our resources with their patients and posting stories on Instagram about the importance of good oral health. Many created their own posters, artwork and videos to help promote this important initiative.

3.6 BSP Implementation of the EFP’s S3 Treatment Guideline for Periodontitis

In May 2020, the BSP reviewed the EFP’s Evidenced-based Treatment Guidelines. Led by Professor Nicola West and Professor Moritz Kepschull, the BSP held online working group meetings comprised of 75 dental professionals, medical experts, stakeholders and BSP Patient Forum members, to rapidly review the European guidelines, reviewing and adapting them for the UK healthcare system.

The BSP UK version of the S3 Treatment Guidelines for Periodontitis paper was published in the Journal of Dentistry. Recognising the importance of the document, as the recommendations provide evidence-based support for specialists, dentists, dental hygienists and dental therapists, the BSP arranged to provide open online access to all:

[https://authors.elsevier.com/sd/article/S0300-5712\(20\)30310-9](https://authors.elsevier.com/sd/article/S0300-5712(20)30310-9)

This was followed by a series of free educational webinars and development of resources to support the wider dental community, patients and the public.

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3.7 Awards & Prizes

During 2021 the following Prizes were awarded:

PRIZE	Award
<p><u>Audit award</u></p> <p>No award</p>	£500
<p><u>Sir Wilfred Fish Prize</u></p> <p>Chaitanya Pradeep Joshi</p> <p><i>"Coronary Artery Disease Risk is Increased by Periodontal Pathobionts."</i></p>	£1,000
<p><u>Systematic Review Prize</u></p> <p>Oliver Jones</p> <p><i>"Azithromycin as an Adjunct to Subgingival Professional Mechanical Plaque Removal in the Treatment of Grade C Periodontitis: A Systematic Review and Meta-analysis"</i></p>	£1,000
<p><u>BSP Clinical Fellowship award</u></p> <p>Anastasiya Orishko</p>	Up to £4,000 per award
<p><u>Frank Ashley Undergraduate Prize</u></p> <p>Jane Murray</p> <p>Oliver Ryder</p>	£500
<p><u>BSP Research Grant</u></p> <p>Joanna Batt</p>	Up to £5,000 per award
<p><u>Poster Prize</u></p> <p>Clinical:</p> <p>Rajpal Tattar</p> <p>Research:</p> <p>Shivani Rani</p>	£500 each

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3.8 Educational Events:

The society continues to be extremely active in delivering education across the UK. Some events were cancelled due to Covid-19. Listed below are the activities undertaken in 2021:

Date	Type of Event	Title	Presenter
10 th Feb	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 1	Prof. Moritz Kepschull
24 th Feb	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 2 Non-Surgical Periodontology	Prof. Iain Chapple
10 th Mar	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 3 Surgical Periodontal Therapy	Prof. Nikos Donos
24 th Mar	Webinar	BSP UK Practice Guidelines for the Treatment of Periodontitis - Step 4 Supportive Periodontal Care	Prof. Nicola West
4 th May	Webinar	Careers in Periodontics and Specialist Training	Dr Mitul Shah
16 th Jun	Webinar	The Two-Way Relationship between Periodontal Disease and Diabetes Mellitus, by Students for Students	Sheffield Undergraduate Students- Raina Palit & Mowlani Uthayakumaran
22 nd Sep	Webinar	Soft tissue management around teeth and implants in the aesthetic zone	Prof. Stefan Fickl
12-14 th Nov	Conference	Hard and Soft Tissue Regeneration	Prof. Nikos Donos & Guest speakers
20 th Nov	Webinar	Stress and wellbeing within the dental profession, by Students for Students	Portsmouth Undergraduate Students – Abigail Eades, Rachel Haddow, Win Vongsawat, Maria Hussain

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

This year the Society continued to develop its programme of webinars, which has proven to be an extremely popular and more effective tool than traditional regional lectures. Webinars allow better educational access to all members who can view live (or archived) presentations at home or work, via the web. The webinars in 2021 offered a wide range of relevant and interesting topics and were well received by our members. They also provided two opportunities for Undergraduate Students to develop their presenting skills and encourage peer learning.

The series of four educational webinars, following the publication of the paper, “*BSP Implementation of Treatment of Stage I-III Periodontitis –The EFP S3 Level Clinical Practice Guideline,*” were made available to the wider dental community, free of charge. They were carefully planned to support the profession in interpreting the guidelines.

This series of webinars fulfilled our educational objectives and attracted registrations from over 9,000 dental care professionals.

Other events:

BSP at the British Dental Conference & Dentistry Show:

This event was again postponed until May 2022.

British Society of Dental Hygiene & Therapy Conference

This event took place in Glasgow on 26-27th November 2021 and Mrs Tamsin Lawson represented the Society.

Early Career Group (ECG):

Our ECG continues to develop and offer support for new members of the profession interested in periodontology. In addition to the website providing detailed information on Career Pathways and Specialty Training, the Chair of the Group presented a helpful webinar on “*Careers in Periodontics and Specialist Training.*”

Unfortunately, The ECG Masterclass: *Peri-Implantitis - Diagnosis and Treatment Modalities* was postponed until 2022 due to Covid-19.

3.9 Partnership agreements

Several companies (Acteon, Durr Dental, GlaxoSmithKline, Johnson & Johnson, and Oral-B) have agreed to donate funds to the BSP to help deliver the aims of our Strategic Plan. These partnerships have been highly successful. The Executive General Manager provides them with regular updates and monthly newsletters, and they have been extremely impressed with the progress made and the projects undertaken during 2021.

3.10 Society’s Website / Social Media

The new website, developed by Optima was launched in August 2020 and offers a more modern platform to support our ever-developing educational programme and membership needs. In addition, it offers improved functionality and allows members to have more control over their BSP activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The BSP website offers key information on periodontal disease and implant dentistry for patients, the public and dental care professionals. It provides key management functionality that the Society use for event bookings, advertising job vacancies and maintenance of membership. The website holds our databases, conference and event registrations, course feedback and CPD certificates and is fully GDPR compliant. In addition, the site also contains case reports, a jobs' section, newsletters, publications, educational videos and resources. The new website certainly reflects the dynamic nature of the BSP and Mrs Dunn and Mrs Lawson have worked hard to further develop the site over the last twelve months.

The Society has a good social media following with platforms on Facebook, Twitter and Instagram. The social media accounts continue to grow and are led by Mrs Paula Dunn. Private platform posts and dental queries are responded to by Dr Ian Dunn and Dr Alex Pollard. The social media team was supported by Dr Viren Vithlani and Dr Mitul Shah at the 2021 BSP Conference.

The BSP recognise that good, effective communication is key and essential to enable us to achieve our strategic aims and maintain strong working relationships at all levels of the Society. Social media has become an integral part of membership growth, collaboration with other health professionals and raising awareness of the latest news and we continue to explore ways to further develop in this area.

3.11 Monthly Newsletters and Periodical

Honorary Editor, Dr Alex Pollard writes the monthly newsletter with Mrs Paula Dunn. The newsletter is a professional, informative, and well received publication that helps Society members keep up to date on news, clinical information, activities and Society events. The newsletters are distributed by email.

The Periodical magazine is an annual summary of the year's main events and Society activities. In 2021, we encouraged members to contribute articles to the publication and were delighted to produce a 24-page Periodical. This was distributed in the post to all members.

4.0 Strategic Plan

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

The vision is 'Periodontal Health for a Better life' and the mission 'Promote public & professional awareness of periodontal & implant dentistry to achieve our vision of 'periodontal health for a better life.'

The plan consists of 3 strategic aims:

1. To operate an open process of 2-way engagement with patients, the public and other key stakeholders and provide exchange of knowledge, views and priorities between the Society and the public, patients and healthcare professionals.
2. To develop, implement and maintain strategic partnerships that will further the strategic aims of the Society and each partner organisation.
3. To ensure long term growth & sustainability necessary for the Society to achieve its specific objectives.

Over the intervening years several key initiatives have been introduced by the society to deliver on these strategic aims.

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

The latest 5-year Strategic Plan 2019-2024 is available to view on the BSP website.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5.0 Financial Report

5.1 Overview of Financial Activity

For the year ending 31st December 2021 the Society's total income was £452,487 (2020 = £249,012) of which £56,000 (2020 £40,000) was restricted. Related costs were £358,227 (2020 = £225,055) of which £33,737 (£39,748) was restricted. This provided a net surplus of £94,260 (2020 = £23,957) of which £22,263 (2020 £252) was restricted.

5.2 Value Added Tax

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

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

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

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

Free reserves at 31 December 2021 were £189,240 (2020 - £117,527).

Restricted funds at 31 December 2021 were £75,895 (2020 £53,632).

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

6.0 Structure, governance and management

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6.1 Officers and organisation

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

Dr R Nansi	President	Appointed 1 January 2021
Dr M Ide	Immediate Past President	
Dr I Dunn	Honorary Treasurer	Appointed 14 June 2021
Professor W Turner	Honorary Secretary	
Professor M Milward	President Elect 2023	
Professor N West	President Elect/SAC Representative	
Professor F Hughes	Senior Vice President	Appointed 1 January 2021
Dr A Pollard	Honorary Editor	Appointed 14 June 2021
Dr V Vithlani	Commercial Liaison Officer	Appointed 14 June 2021
Dr A Tugnait	Honorary Treasurer	Resigned 14 June 2021
Dr R Tucker	Honorary Editor	Resigned 14 June 2021
Dr I Dunn	Commercial Liaison Officer	Resigned 14 June 2021
Professor N Donos	Immediate Past President	Resigned 31 December 2021

The Officers of the Society are the Trustees for the purposes of the Charities Act 1993. The Trustees are elected or re-elected annually at the Annual General Meeting held on 15th June 2020.

The Officers who held office during the period of this report are detailed on page 9. The officers whose periods of office ended in 2021 were Dr Aradhna Tugnait, Dr Richard Tucker and Professor Nikos Donos. Professor Francis Hughes became a Trustee in January 2021.

Council manages the affairs of the Society and the Officers of the Society are members of that Council. The Officers of the Society hold office for a period of one year and are eligible for re-election. The Senior Vice-President retains office for not more than two years in succession. The election of Officers is by ballot if necessary and the voting takes place at the Annual General Meeting to which all Society members are invited. The other Members of Council hold office for a period of four years.

The Education and Events Group meet to organise the Society's annual meeting(s) and the Operational Planning Group made up of Council members support in delivering the Society's Strategic Plan.

Mrs Paula Dunn, Executive General Manager to the Society, supports all activities of the Society and is crucial to its smooth and efficient performance. Mrs Paula Dunn does provide counsel to the Officers but is not an Officer and does not have a voting position.

Mrs Tamsin Lawson is the Education & Events Manager for the Society and works in a part-time capacity from home.

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees report was approved by the Board of Trustees.

Dr R Nansi

President

Dated: 29 June 2022

Dr I Dunn

Honorary Treasurer

Dated: 29 June 2022

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 12 to 24.

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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

Alison Whalley FCA
Independent Examiner
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 29 June 2022

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	1,000	6,000	7,000	1,000	-	1,000
Charitable activities	4	394,626	50,000	444,626	204,413	40,000	244,413
Investments	5	861	-	861	3,599	-	3,599
Total income		<u>396,487</u>	<u>56,000</u>	<u>452,487</u>	<u>209,012</u>	<u>40,000</u>	<u>249,012</u>
Expenditure on:							
Charitable activities	6	<u>324,490</u>	<u>33,737</u>	<u>358,227</u>	<u>185,307</u>	<u>39,748</u>	<u>225,055</u>
Net income for the year/ Net movement in funds		71,997	22,263	94,260	23,705	252	23,957
Fund balances at 1 January 2021		<u>489,068</u>	<u>53,632</u>	<u>542,700</u>	<u>465,363</u>	<u>53,380</u>	<u>518,743</u>
Fund balances at 31 December 2021		<u>561,065</u>	<u>75,895</u>	<u>636,960</u>	<u>489,068</u>	<u>53,632</u>	<u>542,700</u>

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

All income and expenditure derive from continuing activities.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	28,048		70,878	
Cash at bank and in hand		660,528		664,387	
		<u>688,576</u>		<u>735,265</u>	
Creditors: amounts falling due within one year	13	<u>(51,616)</u>		<u>(192,565)</u>	
Net current assets			<u>636,960</u>		<u>542,700</u>
Income funds					
Restricted funds	15		75,895		53,632
<u>Unrestricted funds</u>					
Designated funds	16	371,825		371,541	
General unrestricted funds		<u>189,240</u>		<u>117,527</u>	
			<u>561,065</u>		<u>489,068</u>
			<u>636,960</u>		<u>542,700</u>

The financial statements were approved by the Trustees on 29 June 2022.

Dr R Nansi
Trustee

Dr I Dunn
Trustee

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

Bank interest receivable is included on an actual receipts basis.

Income resources are accounted for on a receivable basis.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

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

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Fixtures and fittings	straight line over 2 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2021	2021	2021	2020
	£	£	£	£
Patient Forum Grant	-	6,000	6,000	-
Donated goods and services	1,000	-	1,000	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Subscriptions	195,617	193,723
Partnership agreements	50,000	40,000
Conferences	189,425	-
Educational courses and webinars	6,530	9,720
Leaflet sales	3,054	970
	<u>444,626</u>	<u>244,413</u>
Analysis by fund		
Unrestricted funds	394,626	204,413
Restricted funds	50,000	40,000
	<u>444,626</u>	<u>244,413</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	861	3,599
	<u>861</u>	<u>3,599</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Journal - paper	10,729	12,411
Journal - electronic	39,085	39,788
Conference costs	149,464	-
Event management fees	23,907	18,769
Awards and prizes	10,682	(191)
Educational initiative	33,737	170
Educational courses webinars	9,042	28,788
	<hr/>	<hr/>
	276,646	99,735
Share of support costs (see note 7)	76,508	119,089
Share of governance costs (see note 7)	5,073	6,231
	<hr/>	<hr/>
	358,227	225,055
Analysis by fund		
Unrestricted funds	324,490	185,307
Restricted funds	33,737	39,748
	<hr/>	<hr/>
	358,227	225,055
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THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Travel	110	-	110	1,603	-	1,603
Business Management fees	44,358	-	44,358	46,150	-	46,150
Office costs	9,547	-	9,547	7,741	-	7,741
Insurance	610	-	610	608	-	608
Sundry	1,001	-	1,001	691	-	691
Irrecoverable VAT	13,583	-	13,583	15,498	-	15,498
Computer and website WorldPay and Bank charges	16,983	-	16,983	42,487	-	42,487
Accountancy	2,178	-	2,178	1,649	-	1,649
	3,309	-	3,309	2,662	-	2,662
Cost of trustees meetings	-	41	41	-	518	518
Independent examination	-	4,500	4,500	-	5,017	5,017
Indemnity insurance	-	456	456	-	456	456
Trustees and council members expenses	-	76	76	-	240	240
	<u>91,679</u>	<u>5,073</u>	<u>96,752</u>	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>
Analysed between Charitable activities	<u>91,679</u>	<u>5,073</u>	<u>96,752</u>	<u>119,089</u>	<u>6,231</u>	<u>125,320</u>

All costs are allocated to the single charitable activity.

Trustees indemnity insurance was taken out during the year at a cost of £456 (2020 £456).

8 Trustees

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

9 Employees

There were no employees in the current or prior year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	4,250
At 31 December 2021	<u>4,250</u>
Depreciation and impairment	
At 1 January 2021	4,250
At 31 December 2021	<u>4,250</u>
Carrying amount	
At 31 December 2021	<u><u>-</u></u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	24,000	3,600
Other debtors	1,608	-
Prepayments and accrued income	2,440	67,278
	<u>28,048</u>	<u>70,878</u>

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		-	4,291
Deferred income	14	33,027	178,135
Trade creditors		5,255	5,746
Accruals		13,334	4,393
		<u>51,616</u>	<u>192,565</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Deferred income

	2021 £	2020 £
Other deferred income	33,027	178,135

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Brought forward	178,135	162,514
Amount released to income	(7,265)	-
Amount deferred in year	19,027	24,031
Refunded	(2,819)	(8,410)
Carried forward	33,027	178,135

Deferred income relates to subscriptions and conference paid in advance.

15 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Partnership Agreements	53,380	40,000	(39,748)	53,632	50,000	(33,737)	69,895
Patient Forum	-	-	-	-	6,000	-	6,000
	<u>53,380</u>	<u>40,000</u>	<u>(39,748)</u>	<u>53,632</u>	<u>56,000</u>	<u>(33,737)</u>	<u>75,895</u>

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

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Designated funds

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

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Contingency Fund	141,119	551	141,670	284	141,954
EP8 2015 Legacy	175,000	-	175,000	-	175,000
EP9 2018 Legacy	54,871	-	54,871	-	54,871
	<u>370,990</u>	<u>551</u>	<u>371,541</u>	<u>284</u>	<u>371,825</u>

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

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

The transfer shows the interest earned on this account.

17 Funds

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Restricted funds	53,632	56,000	(33,737)	-	75,895
Designated funds	371,541	-	-	284	371,825
General funds	117,527	396,487	(324,490)	(284)	189,240
	<u>542,700</u>	<u>452,487</u>	<u>(358,227)</u>	<u>-</u>	<u>636,960</u>

Funds prior year

	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Restricted funds	53,380	40,000	(39,748)	-	53,632
Designated funds	370,990	-	-	551	371,541
General funds	94,373	209,012	(185,307)	(551)	117,527
	<u>518,743</u>	<u>249,012</u>	<u>(225,055)</u>	<u>-</u>	<u>542,700</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

	General 2021 £	Restricted 2021 £	Designated 2021 £	Total 2021 £	General 2020 £	Restricted 2020 £	Designated 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Current assets/(liabilities)	189,240	75,895	371,825	636,960	117,527	53,632	371,541	542,700
	<u>189,240</u>	<u>75,895</u>	<u>371,825</u>	<u>636,960</u>	<u>117,527</u>	<u>53,632</u>	<u>371,541</u>	<u>542,700</u>

THE BRITISH SOCIETY OF PERIODONTOLOGY AND IMPLANT DENTISTRY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Related party transactions

Travel and hotel costs were re-imbursed amounting to £76 (2020 - £240) to one trustee during the year (2020 - 2 trustees).