



IMPROVING THE WORLD'S ORAL HEALTH

**DENTAID**

**Annual Report &  
Financial Statements**

**Year ended 31 March 2010**

Giles Lane  
Landford  
Salisbury  
Wiltshire, SP5 2BG  
Charity Registration No 1075826  
Company Registration No 3660759

# Dentaid

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Dentaid is a company limited by guarantee,  
incorporated in England on 3 November 1998 and  
registered as a charity on 3 June 1999.

Company Registration Number 03660759

Charity Registration Number 1075826

# Dentaid

## Reference and Administrative details

<b>Trustees</b>	Jeremy Hett (Chairman) S.R. Bruce Gollings Luke Gollings Ron Hopkins (Treasurer) [retired 27/10/09] Hannah Keanie Stephen Sparks Crispin Keanie Richard Knowles [resigned 27/10/09] Wayne Naseman
<b>Company Secretary</b>	Richard Knowles (to 27/10/09) Andrew Jong (from 27/10/09)
<b>Chief Executive</b>	Andrew Jong
<b>Registered Office</b>	Giles Lane Landford Salisbury Wiltshire SP5 2BG
<b>Bankers</b>	HSBC plc Market Square Llanfair Caereinion Welshpool Powys SY21 0RL
<b>Auditors</b>	Wortham Jaques 130a High Street Credton Exeter Devon, EX17 3LQ

# Report of the Trustees

The trustees present their thirteenth Annual Report together with the financial statements of Dentaïd for the year ended 31 March 2010.

Dentaïd was incorporated as a company limited by guarantee on 3 November 1998 and registered as a charity on 3 June 1999. The financial statements have been prepared in accordance with the Memorandum and Articles of Association, the Charities Act 1993, the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 ('the Charities SORP 2005') the small companies regime (section 419 (2)) of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

## 1 Structure, Governance and Management

### 1.1 Board of Directors (Trustees)

Dentaïd is directed by a Board of Directors. The Directors are professional people drawn from the dental and various other professional sectors and appointed at the Charity's annual general meeting or formal quarterly board meetings. Their time is given voluntarily. Meetings are held quarterly and business is conducted largely by discussion and consensus in formal meetings.

Training and briefings on matters concerning the strategic, legal and operational aspects of the charity are arranged from time to time, with inputs from external consultants as well as from the senior staff of the charity.

The Board takes responsibility for all policy decisions. The minutes of Board meetings constitute the formal record of proceedings and decisions taken and approved by the Directors.

The day-to-day operations of the charity are delegated to the Chief Executive Officer, who works in close association with the members of the Board of Directors, drawing upon their expertise as appropriate.

### 1.2 Risk Management

The trustees give consideration to the major risks to which the charity is exposed when updating its strategic plans. These include internal and external risks that, if occurring, would be likely to affect finance and resources, staffing and other aspects of the work of the charity. The trustees are satisfied that procedures and systems are in place to monitor and control these risks, to mitigate any impact that they may have on the charity in its future operations.

The last formal review of Dentaïd's major risks and its contingencies and monitoring and control systems was held by the Board of Trustees on 27<sup>th</sup> August 2009.

## 2 Objectives and Activities

### 2.1 Mission Statement

The Mission of Dentaïd, which is built upon our statutory objects clause, is:  
"To improve the oral health of disadvantaged communities around the world."

## **2.2 Objects and Aims of the Charity**

The objects of the charity may be summarised as follows:

“To enable people of disadvantaged communities to achieve an optimal level of oral health and contribute to general well-being with easy access to appropriate and cost effective preventive measures and oral health care services.”

The main strategies for achieving the above objectives are:

### **Oral Health Promotion**

Dentaid will support or initiate programmes which enable people to increase control over and improve their own oral health. These may include educational and preventive programmes. Such programmes are planned efforts to build supportive public policies, create supportive environments, strengthen community action, develop personal skills or re-orientate health services in the pursuit of oral health goals.

### **Physical Resources**

Dentaid will facilitate the provision of equipment and consumable resources to support tertiary centres of oral care. In addition it will develop and facilitate the provision of portable resources that are appropriate to a primary oral health setting.

### **Capacity Building**

Dentaid will build the capacity of individuals and organisations through the transfer of knowledge and/or skills or the support of such initiatives in order to improve the oral health of their communities.

### **Advocacy**

Dentaid will campaign or lobby on behalf of individuals and/or communities to address the causes of poor oral health or to promote oral health by influencing the decisions of government, companies, groups and individuals whose policies or actions affect the oral health of the people.

## **2.3 Public Benefit**

In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Our ambitious aim is to significantly improve oral health care for the disadvantaged in the areas where we work.

In planning our projects and activities the trustees of Dentaid have complied with their duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission

## **3 Achievements and performance**

The year has been one of managing some significant staffing, funding and operational changes within the charity whilst continuing to put in place good foundations aimed at helping Dentaid meet the broader strategic objectives identified by the Trustees strategic review. There are encouraging signs that the desired change in emphasis and the better positioning of the charity to deliver more holistic oral health programmes with quality partnerships are being achieved, despite a tough

economic/funding climate. Increasing competition from budget priced dental equipment is also impacting upon our equipment refurbishment operation.

Our review will start by looking at the physical resources activity.

### **3.1 Physical resources**

We are now offering an expanded portfolio of equipment, instruments, specialist materials and sundries which means we are able to resource a wide range of dental situations and oral health outreach activities.

**Surgeries** – Despite commencing the year with a much reduced waiting list and order book for surgeries and equipment, a sufficient quantity of work has been forthcoming. However, orders for full surgeries have been down on last year with the mix being more towards portable and smaller shipments. During the year, Dentaid provided the equivalent of 13 complete fully refurbished dental surgeries, full instrument kits and oral health education materials to treatment centres and projects. No pattern in the geographical distribution of this equipment is clearly discernable, apart from the majority being destined for African nations. Our strong partnership with the Cameroon Baptist Health Board provided opportunities to add to their services and supply additional and replacement items.

**Smaller shipments** – A large number of further smaller orders of equipment, instruments, and oral health materials were shipped during the year, indicating a gradual shift to resourcing oral health care needs in situations additional to hospitals and clinics at the tertiary health care level. These items tend to be lower in value and therefore the “gifts in kind” contribution to our income is much less than that of surgery items.

**Portable Chair** – A good volume of orders has been received and fulfilled during the year, with further modifications being made to enhance features on the chair and improve its ease of use and durability. Photos and reports were received from the first batch of 24 chairs sent to Cambodia in 2009 showing their use in dental outreach work in very rural situations by newly graduated oral health workers. They demonstrate that this product has great future potential for resourcing preventative work and community outreach programmes. These chairs are built in our workshop from new materials and therefore the production does not involve any “gift in kind” component.

**Donations and collections** –The generous support of the dental profession through donations of dental equipment, instruments and consumables has been maintained, to the extent that we have been more selective in accepting certain items to avoid the cost and problems of collecting and sorting the more unusable items offered to us. We are very grateful to all the numerous volunteers (including Lion’s Club members) who have donated their time, effort and expense in collecting and transporting the donated equipment from around the UK to our premises at Landford. We also receive some excellent specialist volunteer help in the sorting of instruments and preparing them for inclusion with surgeries or portable kits.

**Corporate technical/equipment support** – For many years we have received valuable support from some of the Dental manufacturers, in particular A-dec, Henry Schein, BA International, Ka-Vo and Qualident. We extend our thanks for this assistance and welcome the addition of Takara-Belmont to this group through the donation of some much needed spare parts to assist our refurbishment work.

**Constraints and strategy** – The strategic shift being managed towards a more balanced emphasis on the four strategic objectives has necessitated a review of the distribution of staff resources in each of these areas of work. Several factors are impacting upon Dentaids' equipment operation at present; funding constraints, competition from cheap (although lesser quality) equipment, difficult economic conditions affecting other NGO's and a shift in orders from full surgeries to portable equipment and instrument kits. These trends all point towards a short to medium term reduction in workload for the workshop. The retirement of Richard Grapes (Head of Engineering) during the year provided the opportunity to adjust the future staffing requirements of the workshop. This resulted in the decision not to appoint a further member of staff in the workshop at present but to make more use of volunteers and instead strengthen the donor support/response staffing requirements. In the final four months of the year the productivity of the workshop was maintained through some excellent volunteer help.

We are ending the year in the encouraging position of having found a possible source of funding for one of the two large scale projects on our books – the one based on Sapporo Dental College and Hospital in Bangladesh.

### **3.2 Oral Health Promotion**

Dentaids' strategy in oral health promotion is focused upon direct oral health promotion programmes and developing innovative strategies and ideas that can be used as templates for other projects around the world.

**Ugandan School Oral Health Programme** - Just prior to the start of this financial year the decision was taken to wind down this programme, the major reason being the problem of finding local management and addressing the issue of ongoing sustainability. Some very important lessons have been learnt about the delivery of a schools toothbrushing programme, many of which are being applied to the new programme that has been commenced in Cameroon. Finding ways to make these programmes sustainable after 3 to 4 years remains the biggest challenge, particularly as this was not achieved in Uganda. Some of the infrastructure remains in place so we hope that locally good oral health practices are being followed.

**Toothpaste dispenser** – This innovative product was developed by Dentaids to simplify the delivery of toothpaste to large numbers of schoolchildren in measured doses and was trialled as part of the Uganda programme. Whilst the product itself worked well, legal and safety problems with the shipment of large quantities of toothpaste containing fluoride have been encountered. It was therefore decided that further work on the development of this product would be discontinued, particularly if local supplies of fluoride toothpaste can be obtained.

**Cameroon School Oral Health Programme** – We were very pleased that plans to expand the pilot project to a fully funded and managed programme serving 3600 children came to fruition with a specific grant that was received. It has been excellently managed by Dr Mike Agbor of the Cameroon Baptist Convention Health Board who has also written and developed good local training materials and practices as part of the programme. We are looking to develop a schools toothbrushing model of recommended practices for wider adoption in Cameroon and also seek ways in which the programme could become self sustaining in the future.

**Cambodia** – We have been pleased to be involved in assisting with the oral health component of a health and rural development programme in Cambodia being run by the Maddox Jolie-Pitt Foundation. We have worked alongside the Oxford Deanery of the NHS who have also forged a link with the programme and have a couple of staff seconded there. Through our contacts in Cambodia we were able to commission a

needs assessment survey of the Samlaut district and the results of this are being considered at present.

**Bright Bites** – Bright Bites CDs and resources continued to be promoted and distributed to schools and Primary Care Trusts. We recognise that the shelf life of the product is now reaching maturity and an update would be advantageous.

**Constraints and Strategy** – One of the most important elements in growing our oral health promotion and prevention work in the future is the building of good partnerships. To assist in this activity, Andy Jong, Dentaids' CEO attended the FDI Annual World Dental Congress in Singapore where he was able to meet many useful contacts. A series of discussions also took place during the year between Bridge2Aid, Global Child Dental Fund (GCDF) and Dentaids to explore possible collaboration. Clear synergies between the work of Dentaids and GCDF emerged and as the financial year closed, the fruit of these discussions look to have produced an agreement to work more closely and the appointment of Professor Raman Bedi to the role of Clinical Director for Dentaids on a pro bono basis. The possibilities of working with the Global Child Dental Health Taskforces established by GCDF around the world may therefore be realised.

In respect of Bright Bites, some preliminary discussions have taken place with a possible future partner to develop and market a successor product. The main constraint is funding and the need to find a suitable corporate sponsor for the project and product.

### **3.3 Capacity Building**

The completion of the 8 surgeries for The National University in Laos last year was a major achievement. Shipment was undertaken early in this financial year. This was followed up by a visit by two Engineers from Dentaids. The three week trip was very successful in that a team of dentists and technicians from the National University were trained in the operation and maintenance of the dental equipment and the 8 new surgeries were set up and made operational. In addition a further 7 decommissioned surgeries were repaired and brought back to good operational standard. A report was produced for the University and French Oral Health Charity AOI, our partners in the project, on future equipment issues and remaining concerns that need to be addressed at the site.

**Future, Constraints & Strategy** – Our contacts with the dental profession on a daily basis and most especially at exhibitions and talks have revealed an increasing interest in the area of volunteering overseas. There is much potential to be tapped here and whilst Dentaids has been rightly concerned about the aspects of overseas volunteering which may best be described as “dental tourism”, to continue to ignore this evident interest and pool of skills is not a viable strategy. Work has begun this year to consider ways to develop volunteering opportunities and discussions have taken place with some other interested parties. The most promising strand looks to be collaboration with the GCDF on the GlobalDentalLIVE initiative.

### **3.4 Advocacy**

Ongoing effort has been put into presenting the oral health needs of the disadvantaged around the globe to dental professionals and other groups through talks, exhibitions and items in the dental press. A national network of volunteers willing to speak at local groups is being gradually built and resources have been developed this year to better equip them for this task.

**Infant Oral Mutilation (IOM)** – For many years, Dentaids has been at the forefront of raising awareness about this cultural practice taking place in a wide part of Africa.

IOM involves the removal of healthy tooth buds from infants and babies, typically with un-sterile instruments like knives and fingernails by village healers and other practitioners. As well as obvious discomfort and trauma to the child, this often leads to infection and sometimes death. In one region of Uganda, a recent survey was reported to have found death as a result of infection from IOM was second only to Malaria as most common cause of infant mortality.

The IOM Action Group, established by Dentaid in 2007, has continued its excellent work and this year has produced a leaflet fully explaining the practice which has been translated into several languages and is being used by dental professionals in the field to raise awareness of the practice and present alternatives.

**Advising other charities and health organisations** - Dentaid is also fulfilling a global role as a source of advice and information to non-dental charities and health organisations around the world interested or involved in setting up and running oral health programmes.

**Dentaid's website** – Dentaid's website is one of the leading websites in the world for freely accessible and downloadable oral health articles, information and training resources. The website has been praised by many who have used it and is also a key tool in advertising for the donation of dental equipment, the facilitation of the equipment and supplies operation to overseas partners (Physical resources) and the charity's fundraising function.

## **4 Financial review**

### **4.1 General review**

Overall income is down from last year to £309,929 (£534,958 2008/09), with the most significant reduction being seen in the area of gifts in kind. As mentioned in paragraph 3.1, this is due to a reduction in orders for full surgeries (these incorporate the most expensive equipment items valued under gifts in kind) and an increase in the work on portable chairs and instrument kits, which have no or a much smaller gifts in kind element. If we exclude gifts in kind, which are balanced by the equivalent sum in the charity's expenditure, incoming resources amounted to £276,405 compared with £368,257 in 2008/09 – a 25% decrease.

A reduction in income from last year was anticipated, particularly from fundraising events, the numbers of which were reduced due to lack of "take-up" as a result of the economic crisis. The drop in general donation income and in the support from Partners in Action can also be attributed in the main to a tough economic climate in which to seek donations. These unrestricted funds contribute significantly to Dentaid's running costs so to meet this situation, significant steps were taken to reduce expenditure and improve the efficiency of the charity's operations.

The reduction in the area of project sponsorship reflects a more detailed enquiry of surgery projects with greater filtering through an improved application process, together with less projects proposals being received as funded or part funded by project partners. We are finding it hard to fund all of these ourselves because of the current economic conditions. Plans to work with more overseas partners and increase "non-equipment" programmes should help to counteract these difficulties in the future.

Event fundraising income again benefited from a variety of Denplan supported activities producing £19,867 as a result of the fundraising partnership with them. We commend their enthusiastic involvement and are pleased that in 2010/11 Denplan

practices will be asked to opt in to a regular giving option for Dentaïd. The main reasons for the drop in event income are the absence of any overseas challenge events during the year due to a decline in take up and the resignation of Jenni Phillips, our Fundraiser, to take up a post with another charity, causing the post to be vacant for a 3 month period. We are grateful for the core support of our "Partners in Action" (£63,620) who give regularly towards the work.

Total resources expended (excluding gifts in kind) amounted to £279,778 compared with £362,133 in 2008/09 - a 23% reduction. The overall result is that there was a deficit of £3,373 for the year compared with a surplus of £6,124 in 2008-09. The most significant reductions in expenditure have been achieved by reducing staff numbers, not running overseas events and more efficient purchasing and use of materials in the workshop.

We wish to express our thanks to other key corporate supporters – principally Dentists' Provident Society, A-dec (UK) Ltd, KaVo, BA International, Admor Ltd, Dental Sky, BeeVeeJay and DentEd. We greatly appreciate the good support we receive from the BDA and BDTA in promoting Dentaïd at their exhibitions and from the Lions Club of Great Britain and Ireland through the collections service and regular donations.

Thus, the year can be described as a period of significant change and of challenging targets for the reduced number of staff at Dentaïd. We are ending the year in a leaner, scaled down state and have put in place a raft of improved processes and redirected staff resources to areas where these are most needed to begin to accomplish the strategic objectives for the future.

#### **4.2 Personnel Issues**

Just prior to this financial year a major staff reorganisation was prompted by all three members of the Fundraising and Communications staff leaving to take up posts with other charities in the area and the member of staff responsible for Projects and Finance moving abroad. Anticipating the reduction in income explained above a review of staffing was undertaken. We commenced this financial year with a reduced number of staff on the payroll but decided to recruit an experienced fundraiser to fill the new post of Head of Fundraising. The retirement of Richard Grapes as Head of Engineering in December offered a further opportunity to adjust the charity's staffing needs. Despite all the changes, morale and motivation remain high and we have been successful in recruiting a number of additional volunteers to assist in both the office and workshop.

#### **4.3 Principal funding sources and Fundraising**

Efforts to diversify our funding sources to add to the existing events income stream have continued and some successful approaches were made to Trusts and Grant Making Bodies during the year. Our new Head of Fundraising has sent proposals to a wide range of funding bodies, introducing Dentaïd to many of them for the first time. Networking and the forging of partnerships with corporate supporters given the positive experience with Denplan, has also been undertaken. This has borne fruit in support from new sources – Dental Sky, DentEd, Takara-Belmont and BeeVeeJay. Contacts with others are continuing and will hopefully bear fruit in the next financial year.

#### **4.4 Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least three months unrestricted expenditure. This provides sufficient funds to cover management, administration and

support costs, and to respond to urgent requests from overseas that may arise from time to time.

## **5 Future Plans**

A review of the Strategic Plan was completed and this highlighted some key areas which Dentaaid wants to impact to a greater degree. This includes developing a programme to facilitate the opportunities for dental professionals from the UK to be able to work abroad, researching openings for the recycling and disposal of used dental equipment to create a new income stream for the charity, and continuing to develop complementary items of portable equipment to partner with the portable chair and instrument kits. Greater impact in the areas of capacity building and oral health prevention can be achieved by partnering with other NGO's and a proactive approach to identifying these opportunities has been recognised as the way forward.

In collaboration with the Global Child Dental Fund we are looking to take forward two initiatives in Cambodia; the supply of autoclaves to hospitals and clinics throughout the country, and the support of a programme to provide oral health care to orphans.

Exciting plans are also underway to start a community oral health programme in Bangladesh with a new partner there, the Sapporo Dental College and Hospital in Dhaka. This is to be supported by a large company in the oral health field, with whom discussions are at an advanced stage.

We are moving forward with an expanded schools toothbrushing programme in Cameroon and are looking to use this as a vehicle to develop a template for such schemes around the world and also start to research ways in which to make these self sufficient.

## **6 Trustees and Volunteers**

The Trustees, who are directors for the purpose of company law, who served during the year, are set out on page 2. We express our thanks to Ron Hopkins, who retired as Treasurer this year having faithfully served in this capacity for many years and also Richard Knowles, who resigned to move back to South Africa. The Governance review we undertook during the year has helped in identifying skills and the kind of people the Board needs to introduce. Mindful of this we have approached a number of potential candidates during the year but to date without success, the majority having too many other commitments at this time.

We also wish to acknowledge the very valuable contribution made by some very committed volunteers towards our work. One example is Miss Jeni Jack who worked as a volunteer administrator for nearly 12 months and brought energy and enthusiasm to this role. She was the obvious choice for the role when funding was available to create the job of Administrator in January 2010. We have recently heard that she has been successful in her goal of working abroad with the Peace Corps.

We are also delighted to welcome Professor Raman Bedi to Dentaaid in the role of Clinical Director, which he has offered to undertake on a pro-bono basis. This will commence in June 2010 and offers tremendous potential for finding synergies with his work as Director of the Global Child Dental Fund and the Taskforces he has been establishing around the world.

## **7 Statement of Trustees' responsibilities**

The trustees (who are also directors of Dentaïd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law required the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 accordance with company law, as the company's directors, the trustees have taken steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information. The trustees confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

.By Order of the Board

**Jeremy Hett**  
Chairman

Date: 28<sup>th</sup> September 2010

## **Independent Auditors' Report to the Trustees of**

### **Dentaid**

We have audited the financial statements of Dentaid for the year ended 31 March 2010 set out on pages 14 to 23. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of Dentaid for the purposes of company law) responsibilities 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) and for being satisfied that the financial statements give a true and fair view, are set out in the Statement of Trustees' Responsibilities.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with section 44 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements are prepared in accordance with the Companies Act 2006 and give a true and fair view. We also report to you if in our opinion the information given in the Trustees' Annual Report is not consistent with the financial statements, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with these accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements,

and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

.....  
David Wortham BA FCA  
Senior Statutory Auditor

for and on behalf of:  
Wortham Jaques, Statutory Auditor

130a High Street  
Crediton  
Devon  
EX17 3LQ

Date:.....

## Dentaid

### Statement of Financial Activities

Including Income and Expenditure Account and Statement of Recognised Gains and Losses

Year ended 31 March 2010

	Note	Unrestricted Funds £	Restricted Income Funds £	TOTAL Funds 2010 £	TOTAL Funds 2009 £
<b>Incoming resources</b>	2				
Gifts in kind		33,524	-	<b>33,524</b>	166,701
Project sponsorship		337	79,489	<b>79,826</b>	96,589
Fund raising events		64,648	-	<b>64,648</b>	130,776
Partners in Action		63,536	84	<b>63,620</b>	73,919
Donations		44,628	8,333	<b>52,961</b>	63,658
Sales		15,176	-	<b>15,176</b>	2,233
Bank interest		-	-	-	535
Other income		174	-	<b>174</b>	547
<b>Total incoming resources</b>		<b>222,023</b>	<b>87,906</b>	<b>309,929</b>	<b>534,958</b>
<b>Less: Cost of generating funds</b>	3				
Fund-raising costs		60,087	8,333	<b>68,420</b>	124,508
<b>Net incoming resources available for charitable application</b>		<b>161,936</b>	<b>79,573</b>	<b>241,509</b>	<b>410,450</b>
<b>Charitable expenditure</b>	3				
Costs of activities in furtherance of the objects of the charity:					
Gifts in kind		33,524	-	<b>33,524</b>	166,701
Oral health promotion		28,342	20,391	<b>48,733</b>	37,670
Physical resources		47,471	54,791	<b>102,262</b>	142,863
Capacity building		17,983	4,000	<b>21,983</b>	13,511
Advocacy		20,160	1,000	<b>21,160</b>	27,164
Governance		17,220	-	<b>17,220</b>	16,417
<b>Total charitable expenditure</b>		<b>164,700</b>	<b>80,182</b>	<b>244,882</b>	<b>404,326</b>
Total resources expended		224,787	88,515	<b>313,302</b>	528,834
<b>Net income/ (outgoings) for the year</b>		(2,764)	(609)	<b>(3,373)</b>	6,124
Funds brought forward at 1 April 2009		87,114	609	<b>87,723</b>	81,599
<b>Funds carried forward at 31 March 2010</b>		<b>£84,350</b>	<b>-</b>	<b>£84,350</b>	<b>£87,723</b>

The notes on pages 16 to 23 form an integral part of these financial statements

## Dentaid

(A Registered Charity and Company limited by Guarantee)

### Balance Sheet

As at 31 March 2010

	Note	2010 £	2009 £
<b>Fixed Assets</b>			
Tangible fixed assets	5	14,268	30,773
<b>Current Assets</b>			
Stock	6	9,137	-
Debtors	7	36,329	31,648
Balances at Bank	8	41,435	43,702
		<u>86,901</u>	<u>75,350</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(16,819)</u>	<u>(18,400)</u>
<b>Net current assets</b>		<b>70,082</b>	56,950
<b>Net assets</b>		<u><b>£84,350</b></u>	<u>£87,723</u>
<b>Funds</b>			
	18		
Unrestricted Funds		84,350	87,114
Restricted Income Funds		-	609
<b>Total funds</b>		<u><b>£84,350</b></u>	<u>£87,723</u>

For the financial year ended 31 March 2010, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2010 in accordance with Section 476 of the Companies Act 2006 hence the financial statements have been audited under the requirements of Section 43 of the Charities Act 1993.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board on 28th September 2010 and signed on their behalf by:

**Jeremy Hett**  
Chairman

The notes on pages 16 to 23 form an integral part of these financial statements.

# Dentaid

## Notes to the Accounts

For the Year ended 31 March 2010

### 1. Accounting policies

#### (a) Company Status

Dentaid is a charitable company limited by guarantee and has no share capital. The liability of each member is limited to ten pounds in the event of winding up.

#### (b) Basis of accounting

The financial statements have been prepared under the historical cost accounting convention and in accordance with SORP on Accounting by Charities and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

#### (c) Fixed assets and depreciation

Assets costing less than £250 are not capitalised and are written off at the time of purchase.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Workshop equipment	over 5 years
Office equipment	over 3 years
Furniture and fittings	over 5 years
Motor vehicles	over 5 years

Improvements to workshop premises are amortised over the remaining term of the lease. The current term is for five years from 1 September 2006 to 31 August 2011.

#### (d) Stocks

Stocks are stated at the lower of cost and net realisable value.

#### (e) Donated Assets

Donated assets held at the year end are valued on the same basis as gifts in kind (see below). They are discounted by 75% to reflect the normal proportion of equipment received by the charity which turns out to be unusable. In accordance with paragraph 132 of the SORP this value is not included in the balance sheet but is disclosed by way of a note.

#### (f) Incoming resources

Incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of those resources can be measured with sufficient reliability. Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Policies relating to particular areas of income are:

#### *Voluntary income*

Voluntary income received by way of grants, gifts, donations and legacies is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

#### **(g) Expenditure**

Expenditure is accounted for on an accruals basis. Overhead and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year. Details of the bases of apportionment are given in the notes to the accounts.

- 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 the audit fees and costs of the strategic management of the charity.

#### **(h) Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **(i) Gifts in kind**

The charity receives substantial amounts of gifted second hand dental equipment for refurbishment prior to its being shipped to overseas projects. In the opinion of the directors a reasonable estimate of the gross value to the charity of gifted second hand equipment, prior to refurbishment, may be based upon a third of current purchase price of equivalent equipment. This valuation is taken into account for equipment selected for refurbishment and set aside for distribution to overseas donors during the year.

#### **(j) Fund-raising costs**

These include allocation of salaries and overhead costs in respect of time of staff involved in fund-raising, together with the direct costs of organised events.

#### **(k) Charitable expenditure**

This includes all expenditure relating to the objects of the Charity:

(i) Dental equipment supply includes all expenditure on the acquisition, renovation and transport of dental equipment.

(ii) Governance includes costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

#### **(l) Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### **(m) Funds**

(i) The Charity's general funds consist of funds that the charity may use for its purposes at its discretion and are required to finance the Charity's day-to-day expenditure. When the trustees have identified a specific use for part of the unrestricted fund or where they have deemed it prudent to establish a reserve for a particular purpose, they have set up appropriate designated funds. Details of these funds are given in the notes to the accounts.

(ii) The restricted income funds are those where the donor has imposed legally binding restrictions on their use. The restricted income funds received by the Charity are all for financing specific ongoing projects.

#### **(n) Pensions**

Pension costs are incurred by way of employer's defined contributions to some employee's personal pension schemes. Contribution rates are 10% of gross salary and costs are wholly charged to the SOFA in the year in which they are incurred. Details of the costs and any outstanding amounts are shown in the notes to the accounts.

#### **(o) Taxation**

The Charity is a registered charity and is exempt from corporation tax.

# Dentaid

## Notes to the Accounts

Year ended 31 March 2010

### 2. Incoming Resources

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Gifts in kind - dental equipment	33,524	-	33,524	166,701
Project sponsorship (note 17)	337	79,489	79,826	96,589
Partners in Action	63,536	84	63,620	73,919
Donations	44,628	8,333	52,961	63,658
Sales	15,176	-	15,176	2,233
Bank interest	-	-	-	535
Other income	174	-	174	547
	<b>£157,375</b>	<b>£87,906</b>	<b>£245,281</b>	<b>£404,182</b>
<b>Fundraising events</b>				
	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Dress Up for Dentaid Day	1,985	-	1,985	2,033
Collection boxes	1,086	-	1,086	1,676
Running events	2,322	-	2,322	6,693
Golf Events	8,045	-	8,045	4,406
UK Challenge Events	12,898	-	12,898	16,644
Overseas Challenge Events	18,052	-	18,052	81,631
Formal Ball	6,428	-	6,428	-
Corporate Fundraising - Denplan	8,614	-	8,614	12,842
Recycling Appeal	372	-	372	100
Gold refining	617	-	617	1,368
Other fundraising activities	4,229	-	4,229	3,383
	<b>£64,648</b>	<b>-</b>	<b>£64,648</b>	<b>£130,776</b>
<b>Total incoming resources</b>	<b>£222,023</b>	<b>£87,906</b>	<b>£309,929</b>	<b>£534,958</b>

Income tax recoverable from Gift aided donations amounted to £14,919 (2009 - £25,612)

Unrestricted donations and grants over £1,000 were received from the following donors :  
(individuals not included for privacy reasons):

Christian Dental Fellowship	1,838
Sheffield University Dental Students Society	3,893
Exeter BDA Section	1,000
Paget Trust	1,000
SMB Trust	2,000
The Forest Hill Charitable Trust	1,000
Valentine Trust	10,000

Denplan - through a combination of sponsorships and fund raising events Denplan raised a net amount of £19,867 ( 2009 - £61,405)

Lions Club - donations amounting to £4,200 (2009 - £12,367) are included in project sponsorship restricted income.

## Dentaid

### Notes to the Accounts

Year ended 31 March 2010

#### 3. Total resources expended

	Basis of Allocation	Oral Health Promotion	Physical Resources	Capacity Building	Advocacy	Fund-raising & Publicity	Governance	2010 Total	2009 Total
		£	£	£	£	£	£	£	£
<b><u>Costs allocated directly to activities</u></b>									
Staff costs (note 14)	Direct	23,941	63,245	13,099	13,628	36,403	9,886	<b>160,202</b>	184,850
Equipment supply	Direct	-	3,976	-	-	-	-	<b>3,976</b>	24,622
Shipping	Direct	-	9,971	-	-	-	-	<b>9,971</b>	9,340
Exhibitions and conferences	Direct	-	-	-	3,413	-	-	<b>3,413</b>	4,834
Program costs	Direct	21,567	-	6,111	28	7	-	<b>27,713</b>	11,314
Other fundraising costs	Direct	-	-	-	-	19,104	-	<b>19,104</b>	68,359
Audit	Direct	-	-	-	-	-	1,800	<b>1,800</b>	1,750
Accountancy	Direct	-	-	-	-	-	2,550	<b>2,550</b>	2,196
Legal and professional	Direct	-	-	-	-	-	446	<b>446</b>	345
<b><u>Support costs allocated to activities</u></b>									
Premises	Floor area	392	11,964	162	162	692	346	<b>13,718</b>	14,235
Motor expenses	Usage	-	856	-	428	143	-	<b>1,427</b>	1,907
Newsletter and mailings	Activity	165	165	165	165	2,310	330	<b>3,300</b>	4,193
Communications	Activity	48	476	48	143	1,546	119	<b>2,380</b>	2,116
Marketing (including website)	Activity	938	938	736	938	202	-	<b>3,752</b>	1,728
Office supplies	Activity	65	196	13	13	327	39	<b>653</b>	1,481
Office equipment	Activity	144	522	174	174	658	69	<b>1,741</b>	2,547
Insurances	Usage	145	1,660	145	145	508	73	<b>2,676</b>	2,644
Irrecoverable VAT	Activity	752	-	361	391	-	-	<b>1,504</b>	1,446
Miscellaneous	Activity	108	378	36	108	1,088	115	<b>1,833</b>	1,565
Depreciation	Usage	468	7,915	933	1,424	5,432	1,447	<b>17,619</b>	20,661
		48,733	102,262	21,983	21,160	68,420	17,220	<b>279,778</b>	362,133
Gifts in kind - dental equipment								<b>33,524</b>	166,701
		<b>£48,733</b>	<b>£102,262</b>	<b>£21,983</b>	<b>£21,160</b>	<b>£68,420</b>	<b>£17,220</b>	<b>£313,302</b>	<b>£528,834</b>

#### 4. Grantmaking activities

Program costs included the following grants made directly to the following institutions:

	2010	2009
	£	£
Cameroon Baptist Church Health Board - Schools Programme	<b>13,591</b>	3,322
Dr. C Tepirou - Cambodia MJP_NHS needs assessment	<b>4,565</b>	-
Rugarama Dental Health Centre, Kabale (Uganda Schools Programme)	<b>1,510</b>	5,278
	<b>£19,666</b>	<b>£8,600</b>

## Dentaid

### Notes to the Accounts continued

Year ended 31 March 2010

#### 5. Tangible Fixed Assets

<b>Cost</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Leasehold property improvements	34,919	-		<b>34,919</b>
Workshop equipment	9,003	552		<b>9,555</b>
Office equipment	48,415	560	(1,306)	<b>47,669</b>
Furniture and fittings	3,526	-		<b>3,526</b>
Motor vehicles	9,635	-		<b>9,635</b>
	<b>£105,498</b>	<b>£1,112</b>	<b>(£1,306)</b>	<b>£105,304</b>
<b>Depreciation</b>	<b>Opening Balance</b>	<b>Charge for year</b>	<b>Disposals</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Leasehold property improvements	19,703	6,295		<b>25,998</b>
Workshop equipment	8,586	358		<b>8,944</b>
Office equipment	35,042	9,126	(1,135)	<b>43,033</b>
Furniture and fittings	3,446	30		<b>3,476</b>
Motor vehicles	7,948	1,637		<b>9,585</b>
	<b>£74,725</b>	<b>£17,446</b>	<b>(£1,135)</b>	<b>£91,036</b>
<b>Net book value</b>	<b>Opening Balance</b>			<b>Closing Balance</b>
	<b>£</b>			<b>£</b>
Leasehold property improvements	15,216			<b>8,921</b>
Workshop equipment	417			<b>611</b>
Office equipment	13,373			<b>4,636</b>
Furniture and fittings	80			<b>50</b>
Motor vehicles	1,687			<b>50</b>
	<b>£30,773</b>			<b>£14,268</b>

#### 6. Stocks and donated assets held at the year end

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Stocks - dental equipment	<b>9,137</b>	<b>-</b>

At the year end the value of donated assets held by the charity, valued on the same basis as gifts in kind after allowing for unusable items was £126,339 (2009 - £ 150,183).

# Dentaid

## Notes to the Accounts continued

Year ended 31 March 2010

### 7. Debtors - amounts falling due within one year

	2010	2009
	£	£
Income Tax repayable (Gift Aid)	14,918	9,789
Deferred expenditure	2,984	766
Prepayments	1,268	721
Other debtors	17,159	20,372
	<u>£36,329</u>	<u>£31,648</u>

### 8. Bank balances

	2010	2009
	£	£
Bank balances	41,126	43,572
Cash in hand	309	130
	<u>£41,435</u>	<u>£43,702</u>

### 9. Creditors - amounts falling due within one year

	2010	2009
	£	£
VAT payable	510	115
Deferred income	1,350	465
Accruals	4,493	10,448
Unremitted pension contributions	333	-
Other creditors	10,133	7,372
	<u>£16,819</u>	<u>£18,400</u>

### 10. Deferred income

Deferred income comprises grants and sponsorship received in advance.

	2010	2009
	£	£
Balance as at 1st April 2009	465	22,057
Amount released to incoming resources	(465)	(22,057)
Amount deferred in the year	1,350	465
	<u>£1,350</u>	<u>£465</u>

Balance as at 31st March 2010

### 11. Net incoming resources for year

	2010	2009
	£	£
Net income is stated after charging:		
Depreciation for the year	17,446	20,661
Audit fees	1,800	1,750

### 12. Analysis of assets less liabilities between funds

	Unrestricted Funds	Restricted Income Funds	TOTAL
	£	£	£
Fixed assets	14,268	-	14,268
Net current assets	70,082	-	70,082
Value of funds at 31 March 2010	<u>£84,350</u>	<u>-</u>	<u>£84,350</u>

# Dentaid

## Notes to the Accounts continued

Year ended 31 March 2010

### 13. Summary of Fund Movements

	Unrestricted Funds		Restricted Funds
	General Reserves	Fixed Assets Fund	
	£	£	£
Opening Balances	56,341	30,773	609
Income	188,499		87,906
Gifts in Kind	33,524		
	<u>278,364</u>	<u>30,773</u>	<u>88,515</u>
Programme expenditure	113,956		80,182
Gifts in Kind	33,524		
Fundraising costs	60,087		8,333
Governance	17,220		
	<u>224,787</u>		<u>88,515</u>
Transfer from/(to) Fixed Assets Fund	16,505	(16,505)	
Closing Balances	<u>£70,082</u>	<u>£14,268</u>	<u>-</u>

The fixed assets fund is a designated fund representing the net book value of tangible fixed assets. Each year an amount is transferred to or from the fund representing the movement in the net book value of tangible fixed assets in the year.

### 14. Trustees remuneration and other payments

The trustees received no remuneration during the year (2009: Nil). Travel expenses of £120 (2009: Nil) were reimbursed to one trustee.

### 15. Staff costs

	2010	2009
	£	£
Salaries	137,075	157,052
Staff pension contributions	4,333	2,993
National insurance	13,562	14,989
Relocation expenses	9	2,000
Redundancy	5,000	-
Staff advertising, childcare, training and other expenses	199	9,816
	<u>£160,202</u>	<u>£184,850</u>

No employee earned more than £60,000 per annum (2009 - nil).

The average number of employees for the period was 5 (2009- 7) .

The average numbers of (whole time equivalent) staff employed during each year were:

	2010	2009
Oral health promotion	0.8	0.9
Physical resources	2.0	3.2
Capacity building	0.4	0.4
Advocacy	0.4	0.6
Fundraising	1.1	1.5
Governance	0.3	0.3
	<u>5.0</u>	<u>6.9</u>

### 16. Financial Commitments

Commitments due in the following year under operating leases on land and buildings with expiry dates within:

	2010	2009
	£	£
Two to five years	<u>10,000</u>	<u>10,000</u>

### 17. Ultimate controlling party

The ultimate controlling party of the charity is the board of trustees.

**Dentaid**

**Notes to the Accounts** continued

Year ended 31 March 2010

**18. Statement of movements on programmes and funds**

	Source of finance			Expenditure £	At 31 March 2010 £
	At 1 April 2009 £	Unrestricted Income £	Restricted Income £		
<b>Dentaid Programmes</b>					
<b>Oral Health Promotion</b>					
Ugandan Schools Program		4,865	124	(4,989)	-
Cameroon Schools Program		143	20,113	(20,256)	-
Cambodia - MJP_NHS needs	84	10,357	-	(10,441)	-
Bright Bites		4,031		(4,031)	-
Various activities		8,946	70	(9,016)	-
	<u>84</u>	<u>28,342</u>	<u>20,307</u>	<u>(48,733)</u>	<u>-</u>
<b>Physical Resources</b> (no. of surgeries in brackets)					
<b>Surgery projects</b>					
Cameroon - Baptist (3)		11,495	-	(11,495)	-
Kenya M.Hastings		3,942	-	(3,942)	-
Laos - National University		4,874	-	(4,874)	-
Uganda Kitongo		3,492	-	(3,492)	-
Rwanda - Bigogwe		1,522	1,970	(3,492)	-
Uganda - Siroti		392	3,100	(3,492)	-
Tanzania - Utete		1,195	3,145	(4,340)	-
Uganda - Ruhooko		1,835	2,400	(4,235)	-
Cameroon - CBCHB		692	4,515	(5,207)	-
Laos - National University		889	3,250	(4,139)	-
Nicaragua - Pro Dental Mission		46	220	(266)	-
Serbia - Blythswood Care		103	3,500	(3,603)	-
Nigeria - St Lukes		178	3,425	(3,603)	-
<b>Portable equipment</b>					
Kenya - John Robinson		848	1,209	(2,057)	-
Romania-Richard McBride		955	1,051	(2,006)	-
Uganda - Christian Relief Uganda		799	1,080	(1,879)	-
Tanzania - Bridge 2 Aid		2,595	4,131	(6,726)	-
Congo (DRC) - Dr Holmer		2,492	1,000	(3,492)	-
Vietnam - L.O.V.E		1,620	2,500	(4,120)	-
Burkina Faso - Acacia Partnership		787	1,135	(1,922)	-
Kenya - Jeremy McCabe		1,072	940	(2,012)	-
Rwanda - Drew Cahoon		1,868	7,239	(9,107)	-
Cameroon - Dr Mike CBCHB		786	1,170	(1,956)	-
Nepal - The Ghurka Trust		2,702	800	(3,502)	-
<b>Smaller Shipments of equipment, instrument kits and oral health promotion materials</b>		-	-	-	-
	525	992	6,486	(7,303)	-
<b>Total Physical resources</b>	<u>525</u>	<u>48,171</u>	<u>54,266</u>	<u>(102,262)</u>	<u>-</u>
<b>Capacity Building</b>					
Laos - Engineer Training		9,116	4,000	(13,116)	-
Unspecified		8,867		(8,867)	-
	<u>-</u>	<u>17,983</u>	<u>4,000</u>	<u>(21,983)</u>	<u>-</u>
<b>Advocacy</b>					
IOM Action Group		1,387	1,000	(2,387)	-
Various activities		18,773		(18,773)	-
	<u>-</u>	<u>20,160</u>	<u>1,000</u>	<u>(21,160)</u>	<u>-</u>
<b>Programme totals</b>	<u>£609</u>	<u>£114,656</u>	<u>£79,573</u>	<u>(£194,138)</u>	<u>-</u>
<b>Other Restricted Funds</b>					
Grant received for support of Head of Fund Raising		-	8,333	(8,333)	-
	<u>£609</u>	<u>£114,656</u>	<u>£87,906</u>	<u>(£202,471)</u>	<u>-</u>