

Company registration number: 03660759

Charity registration number: 1075826

# Dentaid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Wortham Jaques Limited  
Chartered Accountants & Charity Advisors  
130a High Street  
Crediton  
Devon  
EX17 3LQ

# Dentaid

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## **Dentaid**

### **Reference and Administrative Details**

<b>Trustees</b>	Fiona Ruth Ellwood Dr Richard Guyver Jeremy Hett Mark Inman Crispin Keanie Dr Jane Lelean Sally Reading Gavin Whitney
<b>Secretary</b>	John Elkins
<b>Principal Office</b>	116 Commercial Road Totton Southampton SO40 3AD
<b>Registered Office</b>	116 Commercial Road Totton Southampton SO40 3AD
<b>Company Registration Number</b>	03660759
<b>Charity Registration Number</b>	1075826
<b>Independent Examiner</b>	Wortham Jaques Limited Chartered Accountants & Charity Advisors 130a High Street Crediton Devon EX17 3LQ

# **Dentaid**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2019.

### **Chairman's Report**

The financial year that drew to a close on 31st March 2019 was one of transition, development and expanding vision for Dentaid. The opportunity to move premises from Landford to Totton began to take shape at the end of last year. On behalf of the Board of Trustees, I would like to express our sincere thanks to the Valentine Trust, the Laing Family Trust and individual donors who enabled the team and a group of dedicated volunteers to complete the upgrade of 116 Commercial Road in time for the move in April. This new building and its location will support Dentaid's growth for years to come.

The work to fulfil our charitable objectives has continued to grow. While overseas volunteering trips and the provision of dental equipment remains a major part of the work, the need to provide assistance for many in the UK who struggle to access dental services has grown enormously. The purchase of a second mobile dental unit has helped to provide for the needs of the homeless in particular.

During the year, the Board of Trustees gained two new members and at the recent AGM, Crispin Keanie was elected as the new Chairman. It has been a privilege to serve in this role for the last eight years, and I am delighted that the Board is now in such capable hands to oversee the future development of Dentaid.

### **CEO's Report**

It has been a year of change at Dentaid and with change comes added stress and pressures. The question I always ask myself is: was it worth it? The numbers show it was. Over the year we have had more clinics in the UK and demand is increasing. Our overseas projects are going from strength to strength, with our volunteer teams and overseas associates treating more than 12,00 people with a focus on oral health education and saving children's teeth.

What excites me more is the stories behind those numbers, the individuals who we are making a difference to. It's the lady who walked 5 miles with raging toothache to our clinic in Malawi to access pain relieving dentistry. Or the prisoners in Cambodia who do not get access to any dental care unless Dentaid provides a clinic.

In the UK I have seen borne out the statistic that many people are only two pay cheques away from homelessness. It has taken one event to turn their lives upside down. Dentistry is one step on the path of returning to normality. Whether it's Dan, who lives on the streets, whose mum refused to see him until he got his teeth fixed, or Kirsty, who was too scared of being judged to walk into a dental practice to resolve her toothache. Both Dan and Kirsty have been helped on Dentaid clinics. Without donations and volunteers, Dentaid will not be able to provide this vital care for our patients and I thank everyone who has been involved.

## **A YEAR IN THE LIFE OF DENTAID**

### **January**

Dentaid's mobile dental unit visited Unity House in Chippenham to start a new project with Alabaré. Our volunteers provided dental checks and treatment for homeless people in the town – some as young as 16. We've been back several times since and helped many people out of pain.

### **February**

The first of four volunteering teams set off to Uganda. They ran oral health education programmes and emergency clinics in schools, orphanages and remote communities where people have no other access to dental care. Working alongside local dentists, our teams have treated 5017 Ugandan patients this year.

## **Dentaid**

### **Trustees' Report**

#### **March**

On a cold day in March, we headed to Bridlington harbour to run a mobile dental clinic for fishermen. Many fishermen don't receive regular dental care and live with chronic toothache. We've teamed up with the Seafarer's Hospital Society to run dental clinics in ports including Poole and Newhaven.

#### **April**

A new volunteering trip was launched to Malawi with volunteers visiting the remote region of Bulala and Embangweni. The team and our Malawian partners were faced with huge queues of people who needed dental care but they did an amazing job and saw 1400 patients. We'll be back next year!

#### **May**

The 16 dental chairs we reconditioned and shipped to Malawi were installed at Kamuzu Central Hospital in Lilongwe. We also helped to train local engineers who will look after the new equipment. The chairs will be used to train a new generation of desperately needed dental therapists.

#### **June**

We held an open day to celebrate our move from ageing temporary buildings in Landford to new premises in Totton. Thanks to an amazing team of volunteers and supporters we now have offices, meeting rooms and a warehouse fit for our growing charity.

#### **July**

The mobile dental unit returned to Leeds and York where our volunteers treat street homeless people supported by The Crypt and Kitchen for Everyone. This year, 80 homeless and vulnerable people have had extractions, fillings and oral health advice thanks to these projects.

#### **August**

We bought a second mobile dental unit so we can help more of the most vulnerable people in the UK to access dental care. One will be based in the north of England and one in the south so we can run our existing projects in Hampshire, Wiltshire and Yorkshire while launching lots of new clinics.

#### **September**

Our Ugandan associates ran extra outreach clinics in remote communities where access to dental care is limited. Dentaid supports a team of Ugandan Public Dental Health Officers all year round and in 2019 they have treated 897 people and provided oral health education sessions for thousands more.

#### **October**

For the first time we sent two teams to Morocco where they ran dental clinics in schools near Chefchaouen. Classrooms were transformed into dental clinics and our teams treated 2370 children and handed out 6,500 toothbrushes as part of an oral health programme.

#### **November**

A team of Dentaid volunteers visited the troubled border town of Poipet in Cambodia to treat vulnerable children at risk of abuse. They visited 3 schools and gave 302 children protective treatments to help prevent future problems.

## **Dentaid**

### **Trustees' Report**

#### **December**

The public access clinics we have been running throughout the year in Kirklees came to an end. More than 400 people who were struggling to access dental care have been seen at mobile clinics held outside community centre, schools and Dewsbury Town Hall.

#### **Dentaid in the UK**

##### **Making a difference with dentistry in the UK**

“For 9 years I lived in a cellar, sleeping on a concrete floor which made my health very bad. I have a broken tooth and bad teeth that hurt all the time. But because Dentaid brings its mobile dental unit here they can help me.” – Roland Dentaid patient at St George’s Crypt Leeds.

“I haven’t been to the dentist for almost 30 years. When you work at sea you can’t take time off work to go to the dentist. We get toothache but we just take painkillers and go to work. But because you’ve come to the quay, I’ll definitely take the opportunity – thank you.” Sarah, fisherman Poole Quay

“I’ve been looking for a way of giving back and volunteering in the UK with Dentaid is a great way to help those people who don’t get to see a dentist anywhere else. What I like is that we get to spend time with each patient, to reassure them and make a small difference to their lives.” Simon Bate Dentaid volunteer

“I’ve had toothache for 2 or 3 years. If you suffer with mental health problems and anxiety going somewhere new can be really difficult and stressful. Dentaid coming here has been amazing. They were so kind and helpful, my teeth don’t hurt as much and they have given me good advice.” – Aaron Unity House resident Chippenham

“Homeless people face many barriers in accessing dental care. They often feel they somehow don’t belong in a dental surgery and can’t register without an address. They face so many difficult circumstances that dental health gets neglected. We are delighted to work in partnership with Dentaid to change that.” Kirtsen Thomson Big Issue Team Leader

“I was in so much pain but no-one would help me. I tried to get a dentist but there weren’t any. I couldn’t take it anymore. I was only sleeping about two hours a night.” Basir Afzal – Dentaid patient Kirklees.

#### **Dentaid overseas**

##### **Making a difference with dentistry overseas**

“The children had a high number of caries in deciduous teeth and six-year-old molars were decaying within 2 years of eruption. Those with dental pain received treatment. The children were given a toothbrush and oral health education, toothbrushing advice and a chance to practise brushing on the large fun models. We also gave important advice on diet and the role of sweets in tooth decay.” Anne Powders – Morocco volunteer

Tororo District is located in the east of Uganda near the border with Kenya. With an estimated population of close to 50,000, there is one dentist. Dentaid funded me to do outreach clinics in Nabuyoga and Pajwenda. This service, which people received free of charge, ensured that people got to know the different dental diseases along with causes and prevention methods. Many were relieved of chronic pain they had suffered for a long time without treatment.” – Joseph Opendi - Dentaid Ugandan associate.

Over the first 3 days we saw over 500 patients. One day there were already 40-50 patients waiting before we set up. My eye was drawn to a lady clutching her face. She was clearly in a lot of pain. She had 2 rotten teeth on her lower right side so I numbed her and extracted both teeth. She had a 5 mile walk home. Nick O’Donovan - Malawi trip leader.

## Dentaid

### Trustees' Report

We are excited and can proudly say our organization has moved to another level with Dentaid's help. We are fully equipped to reach children and communities with free dental care. So far 1745 people have benefited from oral health education, dental screening, treatment and donations of toothbrushes and toothpaste.

Fobang MacMillan - Director of BrightSmile Cameroon

After just a couple of clinics we realised we were seeing, up close, the massive need for dental treatment across Uganda. Lack of access, not enough dentists, poverty and poor understanding of oral hygiene are the principal reasons. At every clinic, whether at a school, a church hall or community centre, the welcome and thanks we received was humbling. If you get the chance to volunteer with Dentaid, go for it! – Liddy Laird – Uganda volunteer

#### Statement of Trustees' Responsibilities

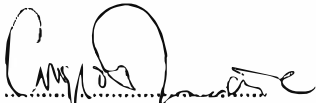
The trustees (who are also the directors of Dentaid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that 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 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.

The annual report was approved by the trustees of the charity on 10 December 2019 and signed on its behalf by:



Crispin Keanie  
Trustee

## Dentaid

### Independent Examiner's Report to the trustees of Dentaid

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019 which are set out on pages 7 to 25.

#### Respective responsibilities of trustees and examiner

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

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

#### Independent examiner's statement

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

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

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

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



Charlotte Gibbs BFP ACA  
Wortham Jaques Limited  
Chartered Accountants & Charity Advisors

130a High Street  
Crediton  
Devon  
EX17 3LQ

16 December 2019



## Dentaid

### Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	336,269	1,735	338,004
Charitable activities	4	118,407	16,350	134,757
Other trading activities	5	22,357	-	22,357
Investment income	6	261	-	261
Total income		<u>477,294</u>	<u>18,085</u>	<u>495,379</u>
<b>Expenditure on:</b>				
Raising funds	7	(56,051)	-	(56,051)
Charitable activities	8	<u>(352,658)</u>	<u>(34,660)</u>	<u>(387,318)</u>
Total expenditure		<u>(408,709)</u>	<u>(34,660)</u>	<u>(443,369)</u>
Net income/(expenditure)		<u>68,585</u>	<u>(16,575)</u>	<u>52,010</u>
Net movement in funds		68,585	(16,575)	52,010
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>56,961</u>	<u>89,025</u>	<u>145,986</u>
Total funds carried forward	20	<u>125,546</u>	<u>72,450</u>	<u>197,996</u>
		Unrestricted funds £	Restricted funds £	Total 2018 £
	Note			
<b>Income and Endowments from:</b>				
Donations and legacies	3	354,036	13,060	367,096
Charitable activities	4	83,602	-	83,602
Other trading activities	5	20,299	-	20,299
Investment income	6	3	-	3
Total income		<u>457,940</u>	<u>13,060</u>	<u>471,000</u>
<b>Expenditure on:</b>				
Raising funds	7	(57,905)	-	(57,905)
Charitable activities	8	<u>(371,659)</u>	<u>(23,100)</u>	<u>(394,759)</u>
Total expenditure		<u>(429,564)</u>	<u>(23,100)</u>	<u>(452,664)</u>
Net income/(expenditure)		28,376	(10,040)	18,336
Transfers between funds		<u>(15,000)</u>	<u>15,000</u>	<u>-</u>
Net movement in funds		13,376	4,960	18,336
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>43,587</u>	<u>84,065</u>	<u>127,652</u>
Total funds carried forward	20	<u>56,963</u>	<u>89,025</u>	<u>145,988</u>

## **Dentaid**

### **Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 20.

## Dentaid

(Registration number: 03660759)  
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	15	11,685	295
<b>Current assets</b>			
Stocks	16	123,000	76,000
Debtors	17	5,110	4,874
Cash at bank and in hand		<u>86,721</u>	<u>96,567</u>
		214,831	177,441
<b>Creditors: Amounts falling due within one year</b>	18	<u>(28,520)</u>	<u>(31,748)</u>
<b>Net current assets</b>		<u>186,311</u>	<u>145,693</u>
<b>Net assets</b>		<u>197,996</u>	<u>145,988</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		72,450	89,025
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>125,546</u>	<u>56,963</u>
<b>Total funds</b>	20	<u>197,996</u>	<u>145,988</u>


For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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.

The financial statements on pages 7 to 25 were approved by the trustees, and authorised for issue on 10 December 2019 and signed on their behalf by:

  
.....  
Crispin Keanie  
Trustee

# Dentaid

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office and principle place of business is:

116 Commercial Road

Totton

Southampton

SO40 3AD

These financial statements were authorised for issue by the trustees on 10 December 2019.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Dentaid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### *Gifts in kind*

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Workshop equipment	20% straight line basis
Office equipment	33% straight line basis
Furniture and fittings	20% straight line basis
Motor vehicles	20% straight line basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 3 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>General</b>	<b>funds</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
Donations and legacies;				
Donations and gift aid	223,871	1,735	225,606	295,500
Legacies	50,716	-	50,716	29,919
Gifts in kind	61,682	-	61,682	41,677
	<u>336,269</u>	<u>1,735</u>	<u>338,004</u>	<u>367,096</u>

#### 4 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>General</b>	<b>funds</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
Key Partnerships	60,213	-	60,213	50,452
Oral Health Promotion	46,734	-	46,734	33,150
Grants receivable	11,460	16,350	27,810	-
	<u>118,407</u>	<u>16,350</u>	<u>134,757</u>	<u>83,602</u>

#### 5 Income from other trading activities

	<b>Unrestricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>		
Trading income;			
Income from sale of donated goods and services		6,140	2,332
Events income;			
Other events income	16,217	16,217	17,967
	<u>22,357</u>	<u>22,357</u>	<u>20,299</u>



## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 6 Investment income

	<b>Unrestricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	261	261	3
	261	261	3

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

		<b>Unrestricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>Note</b>	<b>General £</b>	<b>£</b>	<b>£</b>
Donations		10,152	10,152	17,941
Allocated support costs	9	45,899	45,899	39,964
		56,051	56,051	57,905

#### 8 Expenditure on charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>General £</b>	<b>£</b>	<b>£</b>	<b>£</b>
Key Partnerships	262,521	34,660	297,181	357,265
Governance	16,252	-	16,252	16,332
Gifts in kind	61,682	-	61,682	15,902
Physical Resources	1,485	-	1,485	-
Oral Health Promotion	10,715	-	10,715	5,260
	352,655	34,660	387,315	394,759

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Key Partnerships	22,906	75,278	98,184	193,955
Gifts in kind	61,682	-	61,682	15,902
Physical Resources	1,485	-	1,485	-
Governance	2,863	13,389	16,252	16,330
Oral Health Promotion	10,715	-	10,715	5,260
	<u>99,651</u>	<u>88,667</u>	<u>188,318</u>	<u>231,447</u>

£352,658 (2018 - £375,971) of the above expenditure was attributable to unrestricted funds and £34,660 (2018 - £10,780) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £16,252 (2018 - £15,211) which relate directly to charitable activities. See note 9 for further details.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 9 Analysis of governance and support costs

##### Raising funds expenditure

##### Costs of generating donations and legacies

		Unrestricted funds	Total 2019	Total 2018
	Basis of allocation	General £	£	£
Employment costs	A	29,830	29,830	24,486
Establishment costs	C	857	857	690
Repairs and maintenance	C	1,299	1,299	463
Office expenses	B	2,294	2,294	1,959
Printing, postage and stationery	B	613	613	1,029
Sundry and other costs	C	1,045	1,045	814
Motor expenses	D	422	422	1,122
Travel and subsistence	E	1,701	1,701	1,441
Advertising and promotion	C	3,330	3,330	3,608
Legal and professional costs	E	4,354	4,354	4,134
Bank charges	C	109	109	176
Depreciation of tangible fixed assets	D	45	45	45
		45,899	45,899	39,967
		45,899	45,899	39,967

##### Charitable activities expenditure

		Unrestricted funds	Total 2019	Total 2018
	Basis of allocation	General £	£	£
Employment costs	A	9,405	9,405	8,087
Establishment costs	C	18,581	18,581	16,320
Repairs and maintenance	C	4,957	4,957	1,288
Office expenses	B	5,005	5,005	4,277
Printing, posting and stationery	B	1,336	1,336	2,141
Sundry and other costs	C	12,012	12,012	9,086
Motor expenses	D	345	345	917
Travel and subsistence	E	8,933	8,933	7,567
Advertising and promotion	C	2,221	2,221	2,405
Legal and professional costs	E	22,857	22,857	21,700
Bank charges	C	569	569	924
Depreciation	D	2,449	2,449	100
		88,670	88,670	74,812
		88,670	88,670	74,812

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### Basis of allocation

Reference	Method of allocation
A	Activity - staff
B	Activity - office staff
C	Activity and floor area
D	Usage
E	Activity

#### Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General	2019	2018
	£	£	£
Staff costs			
Wages and salaries	8,460	8,460	6,881
Social security costs	630	630	503
Pension costs	227	227	239
Independent examiner fees			
Examination of the financial statements	985	985	985
Other fees paid to examiners	1,060	1,060	3,826
Other governance costs	818	818	349
Allocated support costs	4,072	4,072	3,547
	<u>16,252</u>	<u>16,252</u>	<u>16,330</u>

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2019	2018
	£	£
Other non-audit services	3,030	4,811
Depreciation of fixed assets	<u>2,494</u>	<u>145</u>

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	142,045	104,819
Social security costs	10,582	8,457
Pension costs	3,815	4,019
	<u>156,442</u>	<u>117,295</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2019 No	2018 No
Charitable activities	5	5
Fundraising and marketing	2	2
	<u>7</u>	<u>7</u>

7 (2018 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,541 (2018 - £4,785).

No employee received emoluments of more than £60,000 during the year.

#### 13 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	<u>985</u>	<u>985</u>
<b>Other fees to examiners</b>		
All other services	<u>1,060</u>	<u>3,826</u>

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2018	34,919	68,688	103,607
Additions	13,885	-	13,885
At 31 March 2019	48,804	68,688	117,492
<b>Depreciation</b>			
At 1 April 2018	34,919	68,394	103,313
Charge for the year	429	2,065	2,494
At 31 March 2019	35,348	70,459	105,807
<b>Net book value</b>			
At 31 March 2019	13,456	(1,771)	11,685
At 31 March 2018	-	294	294

#### 16 Stock

	2019 £		2018 £
Stocks	123,000		76,000

#### 17 Debtors

	2019 £		2018 £
Prepayments	1,381		-
Other debtors	3,729		4,874
	5,110		4,874

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

	2019 £		2018 £
Other taxation and social security	3,489		3,153
Other creditors	21,611		25,282
Accruals	3,420		3,313
	28,520		31,748

## **Dentaid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **19 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,588 (2018 - £3,780).

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 20 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	56,668	477,293	(408,710)	(11,391)	113,860
<i>Designated</i>					
Fixed assetsd fund	295	-	-	11,391	11,686
<b>Total Unrestricted funds</b>	<u>56,963</u>	<u>477,293</u>	<u>(408,710)</u>	<u>-</u>	<u>125,546</u>
<b>Restricted funds</b>					
Dentaid Box	6,145	-	(6,145)	-	-
Physical Resources	5,147	1,485	(1,485)	-	5,147
Oral Health Promotion	10,680	-	(10,680)	-	-
Key Partnerships	67,053	1,600	(1,350)	-	67,303
Valentine Trust	-	15,000	(15,000)	-	-
<b>Total restricted funds</b>	<u>89,025</u>	<u>18,085</u>	<u>(34,660)</u>	<u>-</u>	<u>72,450</u>
<b>Total funds</b>	<u><u>145,988</u></u>	<u><u>495,378</u></u>	<u><u>(443,370)</u></u>	<u><u>-</u></u>	<u><u>197,996</u></u>



## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	43,147	457,940	(429,564)	(14,855)	56,668
<i>Designated</i>					
Fixed assetsd fund	440	-	-	(145)	295
<b>Total unrestricted funds</b>	<u>43,587</u>	<u>457,940</u>	<u>(429,564)</u>	<u>(15,000)</u>	<u>56,963</u>
<b>Restricted funds</b>					
Dentaid Box	6,145	-	-	-	6,145
Physical Resources	5,147	-	-	-	5,147
Oral Health Promotion	5,720	13,060	(23,100)	15,000	10,680
Key Partnerships	67,053	-	-	-	67,053
<b>Total restricted funds</b>	<u>84,065</u>	<u>13,060</u>	<u>(23,100)</u>	<u>15,000</u>	<u>89,025</u>
<b>Total funds</b>	<u><u>127,652</u></u>	<u><u>471,000</u></u>	<u><u>(452,664)</u></u>	<u><u>-</u></u>	<u><u>145,988</u></u>

## **Dentaid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

The specific purposes for which the funds are to be applied are as follows:

#### Fixed assets fund

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.

Restricted funds are shown as Key Partnerships, Dentaid Box, Physical Resources and Smaller Shipments. Each category includes numerous smaller projects grouped according to each type.

Every project carried out by Dentaid is supported by income from fundraising and donations raised specifically for each project.

## Dentaid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 21 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>General</b>	<b>funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	11,685	-	11,685
Current assets	142,381	72,450	214,831
Current liabilities	(28,520)	-	(28,520)
Total net assets	<u>125,546</u>	<u>72,450</u>	<u>197,996</u>

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds at 31 March 2018</b>
	<b>General</b>	<b>funds</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	296	-	296
Current assets	88,415	89,025	177,440
Current liabilities	(31,750)	-	(31,750)
Total net assets	<u>56,961</u>	<u>89,025</u>	<u>145,986</u>