

# DENTAL WELLNESS TRUST

England & Wales · Charity number 1145361

## Details

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Other names	DWT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07667384</a>
Registered	2012-01-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	5 Elm Terrace Constantine Road London NW3 2LL
Phone	02072677070
Email	<a href="mailto:info@dentalwellnesstrust.org">info@dentalwellnesstrust.org</a>
Website	<a href="http://www.dentalwellnesstrust.org">www.dentalwellnesstrust.org</a>

## Activities

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**Objects:** THE PRESERVATION AND PROTECTION OF DENTAL HEALTH FOR THE PUBLIC BENEFIT BY:(A) PROVIDING PRO BONO DENTAL TREATMENT; (B) PROVIDING ORAL HEALTH EDUCATION PROGRAMMES; (C) SHARING INFORMATION AND DISSEMINATING GOOD PRACTICE AMONGST DENTAL HEALTH PRACTITIONERS.

**Activities:** The Dental Wellness Trust is a new health charity promoting dental wellness to less fortunate communities in the UK and abroad. In the future, we plan to do this through innovative oral health education programmes.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

## Geography

- South Africa
- Luton
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£274,661	£235,116	-	-
2023-09-30	£205,898	£202,361	-	-
2022-09-30	£191,954	£167,559	-	-
2021-09-30	£49,596	£41,296	-	-
2020-09-30	£55,242	£91,756	-	-

## Trustees

Name	Role	Appointed
Dr LINDA GREENWALL		2011-06-27
Dr Moira Wong		2023-07-04
Dr Saul Konvsier		2017-01-01

**DENTAL WELLNESS TRUST**

England & Wales - Charity number 1145361

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# Accounts

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**REGISTERED COMPANY NUMBER: 07667384 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145361**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024  
FOR  
DENTAL WELLNESS TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
St John's Wood  
London  
NW8 0DL

**DENTAL WELLNESS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 15
<b>Detailed Statement of Financial Activities</b>	16

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07667384 (England and Wales)

##### **Registered Charity number**

1145361

##### **Registered office**

5 Elm Terrace  
Constantine Road  
London  
NW3 2LL

##### **Trustees**

Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Saul Konviser BDS MSc  
Dr Moira Wong

##### **Patrons**

Professor Nairn Wilson CBE, FRCS FRCSI  
Baroness Helena Kennedy KC

##### **Advisors**

Ms Victoria Goodall  
Ms Hilary Natoff  
Dr Harriet Wright  
Miss Kathy Harley  
Dr Claire Robertson  
Dr Dan Shaffer

##### **Independent Examiner**

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
St John's Wood  
London  
NW8 0DL

## INTRODUCTIONS

In the National Dental Epidemiology Programme (NDEP) for England: oral health survey of five-year-old children, released March 2025 - the latest figures show the prevalence of children with early-stage enamel decay. It makes for uncomfortable reading. In this survey of 5-year-olds in England, the national incidence of children with enamel or dentinal decay was 26.9 %, only slightly down from 29.3% in 2022. Regionally, this ranged from 23.3% in the East of England to 36.8% in the North West. At upper tier local authority level, Brent had the highest prevalence of dentinal decay (43.4%).

Millions of school days are lost annually because of dental issues. Added to this, every year, some 48,000 children go into hospital to have a general anaesthetic to have their rotten teeth extracted - with every such procedure carrying risk.

In short, children's dental health in the UK is not good and when we look at the bigger picture, 'Oral diseases are also among the biggest challenges in global health today,' says Dr Khanyi Makwakwa, in her capacity as the South African Dental Association's FDI National Liaison Officer. 'When people have access to prevention and treatment, it can unlock enormous health benefits for their lives and society broadly.'

The Oral Health Foundation too, firmly believe that oral health care interventions should be included in universal health coverage programmes, thus helping to stop pain, discomfort, disfigurement and even death in extreme cases.

### Prevention is better than cure

The Dental Wellness Trust, as always, have remained agile in our approach to oral health delivery and we continue to work with schools and communities both in the UK and overseas in new and improved ways, therefore maximising all potential opportunities to improve outcomes in oral health for children and young people. We deliver a blend of oral health education programmes and practical interventions, where appropriate/possible, which are largely funding dependent.

### A WORSENING CRISIS:

A Global Oral Health report, published by the World Health Organisation in November 2022, showed that almost half of the world's population (45% or 3.5 billion people) suffer from oral diseases, with 3 out of every 4 affected people living in low- and middle-income countries. Global cases of oral diseases have increased by 1 billion over the last 30 years.

### WHAT IS CAUSING THE CRISIS IN CHILDREN'S ORAL HEALTH IN THE UK:

There appears to be no single cause for the poor oral health of children in the UK, but rather a 'perfect storm' of factors contributing to this largely preventable issue.

**Socio-economic status** - difficulty accessing dental care, lack of education and awareness in preventing dental disease.

**Accessing an NHS dentist** - a shortage of NHS dentists in the UK, had led to increased waiting times for children to get dental appointments for check-ups or treatment. By the House of Commons Library in September 2023 it was estimated that 4.4m children in the UK had not seen a dentist in the past year.

**Cost of living crisis** - is a significant factor in deteriorating oral health with some families, as purchasing toothbrushes and toothpaste become a luxury item when struggling to put food on the table.

**Poor diet** - consuming excess sweet and sugary foods and drinks with the resulting bacteria-producing acid that destroys tooth enamel leading to tooth decay.

The issue of oral health challenges is growing, as too is the pressure on the services that support it. We believe prevention is the best route forward to put a stop to unnecessary tooth decay and gum disease.

**DWT - KEEPING UP WITH THE CHALLENGES OF ORAL HEALTH:**

**Our Mission**

Our mission is to improve children's oral health through dental wellness. We achieve this through a blend of education, on-site LiveSmart Supervised Toothbrushing programmes which take place daily in schools (and where appropriate in the community) screenings, training healthcare workers, and practical interventions such as the application of fluoride varnish and dental work in emergency situations.

Tooth decay is largely prevented by brushing teeth properly, regularly and with fluoride toothpaste and by cutting down on sugar intake.

**Our mission is to prevent unnecessary tooth decay.**

Since our inception, we have supported the oral health needs of well over 500,000 children in the UK alone, either directly or indirectly. Overseas, we directly assist many thousands of children too with daily toothbrushing programmes.

**The Long-Term Objectives:**

1) To improve dental wellness and raise awareness of toothbrushing and other oral health issues by focusing primarily, but not exclusively on:

- \* Educating children and young people and those that are responsible for taking care of them
- \* Providing oral health information to the households in which children and young people live
- \* Ensuring children have a clean mouth
- \* Enabling children to take responsibility for their own health by teaching good hand hygiene and tooth cleaning
- \* Helping children to take important oral health care messaging beyond the school gates and into their homes
- \* Improving entire household understanding of oral health
- \* Improving the lines of communication between teachers and parents/carers

2) To provide positive outcomes with:

- \* Children actively engaged in brushing their teeth
- \* Children having improved self-esteem
- \* Reducing the number of children affected by tooth decay in the communities we serve
- \* Reducing the number of school days lost
- \* Helping to keep children free of pain from preventable tooth decay
- \* Reducing the number of hospital extractions performed due to preventable tooth decay

**Training:**

During YE24, we have significantly increased the number of remote training sessions provided to teachers and healthcare workers. This optimises our time, reduces cost, increases reach and is an environmentally sustainable option with the obvious reduction in carbon footprint compared with delivering on-site training.

**Methodology:**

We engage with headteachers, teachers, family care workers and parents at schools and community settings to promote good oral healthcare practices.

Where we provide full LiveSmart Supervised Toothbrushing programmes, we train teachers and often provide toothbrushes, paste, and toothpaste plates so that children can brush their teeth daily at school, supervised by their teachers.

In addition to a legacy of children who have received tuition and encouragement, we also work with welfare staff at participating schools, to enable a continued programme of tuition for future cohorts of children, thus introducing an element of future proofing to our work.

**Treatment for child refugees in and around London:**

Where funding allows, we continue to deliver a dental care programme to help child refugees and child asylum seekers receive urgent and necessary dental care that they are unable to obtain elsewhere. Dr Linda Greenwall, together with dental volunteers, dental hygienists and dental nurses visit hotels and other community buildings where families are temporarily housed to screen the children.

Children in most need attend the Greenwall Dental practice accompanied by their parents on a Sunday where they are provided with free dental care including fillings, fluoride varnish, and fissure sealants where necessary. In some cases, the children need extractions of severely decayed teeth. All dental treatment has been, and continues to be, provided free of charge to the children.

**Take home resources:**

Our oral health booklets for KS2 children, are a valuable take-home resource to ensure that important oral health education messaging is delivered beyond the school gates and directly into homes.

**Mobile Clinic:**

In a project supported by Rotary we hope to introduce a mobile clinic in 2026 which will provide both oral health awareness and dental care for children in 32 London Boroughs, who would not otherwise be able to receive dental care.

In South Africa, we are able to use a similar vehicle for our outreach programmes, again assisted by Rotary International and local clubs.

**Teaching those who are practising:**

In November 2023, we held our 9th annual conference in London to an audience of dentists and welcomed many speakers including keynote speaker Dr Sandra White.

We also help to support an annual conference in South Africa.

**Our Research Studies:**

Over the past few years, the Dental Wellness Trust research team have undertaken four research studies.

1. Elderly Oral Health Study: Dr Alon Livny, Dr Leon Geffen, Dr Linda Greenwall, Dr Siobhan Anthony, Dr Luke Greenfield.
2. LiveSmart toothbrushing programmes: quantitative and qualitative presented at IADR in Cape Town Conference 2014: Dr Alon Livny, Dr Linda Greenwall, Professor Neil Myburgh.
3. WellCon Study: Constatic Community Fissure Sealant Programme conducted from 2013-2015 Dr Linda Greenwall, Dr Susanne Effenberger, Dr Alon Livny, Dr Siobhan Antony, Professor Neil Myburgh, Dr Dirk Smit, Dr Marcus Cebula presented at The IADR Conference in London 2018.

4. Wellflair Study: 3 Fluoride Varnish Study undertaken in Cape Town in two schools. The children have varnish applied onto their teeth every 3 months by the toothbrush mamas and the children's teeth are checked every 6 months. Those involved: Dr Linda Greenwall, Professor Neil Myburgh, Dr Susanne Effenberger, Dr Marcus Cebula, Dr Dirk Smit, Dr Harriet Wright, Dr Jack McSweeney. We have completed over 3 years of this study and will plan to expand the Wellflair Varnish study into more schools in the community.

5. Dental fill study 2023 - 2025.

**Working effectively:**

We measure our effectiveness through our research programmes and our auditing and monitoring processes and impact measurement of all our programmes.

**Other significant activities:**

In South Africa, our organisation is called the Dental Wellness Foundation. We have some 25,000 thousand children and growing who are participating in our programmes in the poorest townships around Cape Town in Khayelitsha and Mfuleni. Fifteen toothbrush mamas have been trained to implement these training programmes and visit schools to deliver toothbrushes and toothpaste to ensure good compliance and sustainability. The toothbrush mamas receive a monthly stipend for this work

During and since the COVID 19 pandemic, over 500,000 meals have been served to children via 12 Soup Kitchens, run voluntarily by the toothbrush mamas. This continues in areas where need remains great.

**Collaboration**

In the UK, excellent relationships remain between our small team of committed DWT personnel, volunteers, schools, community organisations and funders.

We take this opportunity of thanking all our personnel, volunteers, advisors, trustees, patrons, donors, and corporate supporters who have helped us to achieve all that we have during fiscal year end '24.

Together, we are taking valuable oral health programmes whether that be through education or practical intervention to thousands more children both in the UK and overseas - to help keep them smiling and help prevent unnecessary tooth decay and gum disease.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which 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.

**DENTAL WELLNESS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**RISKS POLICY**

Trustees undertake an annual review of risks.

Dr L H Greenwall - Chair of Trustees

Approved by order of the board of trustees on 29 July 2025 and signed on its behalf by:

Dr L H Greenwall - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DENTAL WELLNESS TRUST**

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### **Independent examiner's report to the trustees of Dental Wellness Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the 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 the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Simon Sefton

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
St John's Wood  
London  
NW8 0DL

29 July 2025

DENTAL WELLNESS TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations received		<u>224,661</u>	<u>50,000</u>	<u>274,661</u>	<u>205,897</u>
<b>EXPENDITURE ON</b>					
Raising funds		25,421	-	25,421	14,348
<b>Charitable activities</b>					
Charitable activities		183,363	-	183,363	152,349
Administration		<u>26,332</u>	<u>-</u>	<u>26,332</u>	<u>35,663</u>
<b>Total</b>		<u>235,116</u>	<u>-</u>	<u>235,116</u>	<u>202,360</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,455)	50,000	39,545	3,537
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>83,641</u>	<u>-</u>	<u>83,641</u>	<u>80,104</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>73,186</u></u>	<u><u>50,000</u></u>	<u><u>123,186</u></u>	<u><u>83,641</u></u>

The notes form part of these financial statements

**DENTAL WELLNESS TRUST**

**BALANCE SHEET  
30 SEPTEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	26,392	-	26,392	20,000
Cash at bank		<u>48,132</u>	<u>50,000</u>	<u>98,132</u>	<u>63,641</u>
		74,524	50,000	124,524	83,641
<b>CREDITORS</b>					
Amounts falling due within one year	5	(1,338)	-	(1,338)	-
		<u>73,186</u>	<u>50,000</u>	<u>123,186</u>	<u>83,641</u>
<b>NET CURRENT ASSETS</b>					
		73,186	50,000	123,186	83,641
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>73,186</u>	<u>50,000</u>	<u>123,186</u>	<u>83,641</u>
<b>NET ASSETS</b>					
		<u>73,186</u>	<u>50,000</u>	<u>123,186</u>	<u>83,641</u>
<b>FUNDS</b>					
Unrestricted funds:	6				
General fund				73,186	83,641
Restricted funds:					
Dental van				<u>50,000</u>	-
<b>TOTAL FUNDS</b>					
				<u>123,186</u>	<u>83,641</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**DENTAL WELLNESS TRUST**

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2025 and were signed on its behalf by:

L H Greenwall - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Income and resources expended include the cost of donated goods and services provided businesses, trustees and volunteers estimated at £172,934 (2023 - £106,453). This change in policy is to reflect more fairly the activities undertaken by the charity.

Grants offered subject to conditions which have not been met at the balance sheet date are noted as a commitment but not accrued as expenditure.

**Fund accounting**

Unrestricted funds are comprised of accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

Restricted funds represent amounts raised by the charity to acquire a new dental van.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

## 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted fund £</b>
<b>INCOMING RESOURCES FROM</b>	
Donations received	<u>205,897</u>
<b>EXPENDITURE ON</b>	
Raising funds	14,348
<b>Charitable activities</b>	
Charitable activities	152,349
Administration	<u>35,663</u>
<b>Total</b>	<u>202,360</u>
<b>NET INCOME</b>	3,537
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	80,104
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>83,641</u></u>

## 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>30.9.24</b>	<b>30.9.23</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>26,392</u>	<u>20,000</u>

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>30.9.24</b>	<b>30.9.23</b>
	<b>£</b>	<b>£</b>
Trade creditors	<u>1,338</u>	<u>-</u>

## 6. MOVEMENT IN FUNDS

	<b>At 1.10.23</b>	<b>Net movement in funds</b>	<b>At 30.9.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	83,641	(10,455)	73,186
<b>Restricted funds</b>			
Dental van	-	50,000	50,000
	<u>83,641</u>	<u>39,545</u>	<u>123,186</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	224,661	(235,116)	(10,455)
<b>Restricted funds</b>			
Dental van	50,000	-	50,000
	<u>274,661</u>	<u>(235,116)</u>	<u>39,545</u>

## Comparatives for movement in funds

	<b>At 1.10.22</b>	<b>Net movement in funds</b>	<b>At 30.9.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	80,104	3,537	83,641
	<u>80,104</u>	<u>3,537</u>	<u>83,641</u>

## 6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,897	(202,360)	3,537
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>205,897</u>	<u>(202,360)</u>	<u>3,537</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	80,104	(6,918)	73,186
<b>Restricted funds</b>			
Dental van	-	50,000	50,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>80,104</u>	<u>43,082</u>	<u>123,186</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	430,558	(437,476)	(6,918)
<b>Restricted funds</b>			
Dental van	50,000	-	50,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>480,558</u>	<u>(437,476)</u>	<u>43,082</u>

**7. RELATED PARTY DISCLOSURES**

During the year the charity paid £22,500 (2023 - £30,000) to Dental Wellness Foundation, a South African Charitable Foundation specifically for dental treatment and education, where Dr L H Greenwall is also a trustee.

**DENTAL WELLNESS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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	<b>30.9.24</b>	<b>30.9.23</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Donations received</b>		
Donations	101,727	99,444
Donated services and facilities	<u>172,934</u>	<u>106,453</u>
	<u>274,661</u>	<u>205,897</u>
<b>Total incoming resources</b>	274,661	205,897
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	25,421	14,348
<b>Charitable activities</b>		
Dental treatment and education	183,363	152,350
<b>Support costs</b>		
<b>Management</b>		
Computer expenses	4,164	1,860
Insurance	1,361	2,437
Postage and stationery	3,630	7,662
Sundries	1,859	4,592
Consultancy fees	7,548	17,796
Wages	<u>6,515</u>	<u>-</u>
	25,077	34,347
<b>Finance</b>		
Bank charges	<u>1,255</u>	<u>1,315</u>
Total resources expended	<u>235,116</u>	<u>202,360</u>
<b>Net income</b>	<u><u>39,545</u></u>	<u><u>3,537</u></u>

This page does not form part of the statutory financial statements

**DENTAL WELLNESS TRUST**

England & Wales - Charity number 1145361

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# Accounts

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**REGISTERED COMPANY NUMBER: 07667384 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145361**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023  
FOR  
DENTAL WELLNESS TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
London  
NW8 0DL

**DENTAL WELLNESS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 13
<b>Detailed Statement of Financial Activities</b>	14

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07667384 (England and Wales)

##### **Registered Charity number**

1145361

##### **Registered office**

5 Elm Terrace  
Constantine Road  
London  
NW3 2LL

##### **Trustees**

Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Saul Konviser BDS MSc  
Dr Moira Wong ( start date 04/07/2023)

##### **Patrons**

Professor Nairn Wilson CBE, FRCS FRCSI  
Baroness Helena Kennedy KC

##### **Advisors**

Ms Victoria Goodall  
Ms Hilary Natoff  
Dr Harriet Wright  
Miss Kathy Harley  
Dr Claire Robertson  
Dr Dan Shaffer

##### **Independent Examiner**

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
London  
NW8 0DL

## **INTRODUCTIONS**

In the UK alone, there are more than 60,000 school days lost annually because of dental issues. Added to this, every year, some 48,000 children go into hospital to have a general anaesthetic to have their rotten teeth extracted - with every such procedure carrying risk. These statistics make worse reading since tooth decay is almost entirely preventable.

'Oral diseases are among the biggest challenges in global health today,' says Dr Khanyi Makwakwa, in her capacity as the South African Dental Association's FDI National Liaison Officer. 'When people have access to prevention and treatment, it can unlock enormous health benefits for their lives and society broadly.'

The Oral Health Foundation too, firmly believe that oral health care interventions should be included in universal health coverage programmes, thus helping to stop pain, discomfort, disfigurement and even death in extreme cases.

### **Prevention Is Better Than Cure:**

The Dental Wellness Trust, as always, have remained agile in our approach to oral health delivery and in 2023 we continued to work with schools and communities both in the UK and overseas in new and improved ways, therefore maximising all potential opportunities to improve outcomes in oral health for children and young people. We delivered a blend of oral health education programmes and practical interventions where appropriate/possible and funding dependent.

### **A Worsening Crisis:**

A Global Oral Health report, published by the World Health Organisation in November 2022, showed that almost half of the world's population (45% or 3.5 billion people) suffer from oral diseases, with 3 out of every 4 affected people living in low- and middle-income countries. Global cases of oral diseases have increased by 1 billion over the last 30 years

In the UK alone, the national prevalence of children with enamel and/or dentinal decay is 29.3%, with some 23.7% of 5 year olds having experience of dentinal decay. The UK Government's oral health survey of 5 year olds in 2019 showed that just under a quarter have tooth decay, while the oral health survey of 3 year olds in 2020 found that 11% had visible tooth decay, with on average three teeth affected.

2023 has witnessed much media attention around the oral health crisis that exists for children and young people in the UK, worsened even further with increased cost of living and a scarcity of national health dentistry places. Children living in low socioeconomic households often carrying a higher burden of poor oral health outcomes and this association beginning from early childhood can remain through their life. The issue of oral health challenges is growing, as too is the pressure on the services that support it.

We believe prevention is the best route forward to put a stop to unnecessary tooth decay and gum disease.

### **Why Is Oral Health So Bad:**

There are several reasons why children suffer from poor oral health including poverty, lack of education about oral health, social issues, lack of parental and family support, difficult living conditions and temporary housing, lack of good nutrition, consumption of excess sugar from fizzy and energy drinks, and child neglect.

Helping children and those who support them to understand the importance of good oral health and the benefits of a healthier diet, Dental Wellness Trust during 2023 has delivered the first step towards preventing unnecessary tooth decay and gum disease.

## **OBJECTIVES AND AIMS**

### **Our Mission**

Our mission is to improve children's oral health through dental wellness. We achieve this through a blend of education, on-site LiveSmart Toothbrushing programmes which take place daily in schools and where appropriate in the community, screenings, and practical interventions such as the application of fluoride varnish and dental work in emergency situations. Work that we have done throughout 2023.

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

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Tooth decay is largely prevented by brushing teeth properly, regularly and with fluoride toothpaste and by cutting down on sugar.

In 2023 we directly helped over 40,000 children in over 300 settings in the UK, and many thousands more indirectly. Overseas, we directly assisted over 35,000 children daily with toothbrushing programmes operating in both S Africa and Kenya and this number will grow.

#### **The Long-Term Objectives:**

##### **1) To improve dental wellness and raise awareness of toothbrushing and other oral health issues by focusing primarily, but not exclusively on:**

- \*Educating children and young people and those that are responsible for taking care of them
- \*Providing oral health information to the households in which children and young people live
- \*Ensuring children have a clean mouth
- \*Enabling children to take responsibility for their own health by teaching good hand hygiene and good daily tooth brushing
- \*Helping children to take important oral health care messaging beyond the school gates and into their homes
- \*Improving entire household understanding of oral health
- \*Improving the lines of communication with the teachers and the parents. The parents are grateful that this activity happens daily and helps to improve their children's wellbeing and oral health

##### **2) To provide positive outcomes with:**

- \*Children actively engaged in brushing their teeth
- \*Children having improved self-esteem
- \*Reducing the number of children affected by tooth decay in the communities we serve
- \*Reducing the number of school days lost
- \*Reducing the number of hospital extractions performed due to preventable tooth decay

#### **Training:**

During 2023 we have further adapted our remote training materials used within schools/community groups in the UK, thereby offering improved access. This has optimised our time, reduced costs, increased reach and has been an environmentally sustainable option with the obvious reduction in carbon footprint compared with delivering on-site training. This is something we will also be progressing in our overseas work in 2024.

#### **Methodology:**

We engaged with head teachers, teachers, family care workers and parents at schools and community settings in sharing good oral healthcare practices.

Where we provided full LiveSmart Toothbrushing programmes, we trained teachers and provided toothbrushes, paste, spit cups and toothpaste plates so that children could brush their teeth daily at school, supervised by their teachers.

In addition to a legacy of children who have received tuition and encouragement, we also worked with welfare staff at participating schools, to enable a continued programme of tuition for future cohorts of children, thus introducing an element of future proofing to our work.

#### **Treatment for Child Refugees in and Around London:**

We continued to deliver a dental care programme to help child refugees and child asylum seekers receive urgent and necessary dental care that they were unable to obtain elsewhere. Dr Linda Greenwall, together with dental volunteers, dental hygienists and dental nurses visited hotels and other community buildings where families were temporarily housed to screen the children.

Children in most need attended the Greenwall Dental practice accompanied by their parents on a Sunday where they were provided with free dental care including fillings, fluoride varnish, and fissure sealants where necessary. In some cases, the children needed extractions of severely decayed teeth. All dental treatments have been, and continue to be, provided free of charge to the children.

**Take Home Resources:**

In 2023 we also introduced the first of our oral health booklets for KS2 children, as a valuable take-home resource to ensure that important oral health education messaging was delivered beyond the school gates and directly into homes.

**Having Wheels:**

Our existing pre-loved mobile dental vehicle (originally donated by Henry Schein in 2022) had to be retired in 2023, as it no longer met ULEZ standards. Whilst it was only in operation for a brief period, it did prove the immense need for a mobile clinic to deliver practical interventions including fluoride varnish treatments. In 2023, we began the early planning of our 'LiveSmart Mobile Clinic – Keeping London's Children Smiling' project in collaboration with Rotary. We hope this will bring about the first of many mobile clinics to be used in the UK.

We hope to launch the first mobile oral health clinic in early 2025 which will provide both oral health awareness and dental care for children in 32 London Boroughs, who would not otherwise be able to receive dental care.

In S Africa, we use a similar vehicle for our outreach programmes, again the initial funding was assisted by Rotary International and local clubs.

**Teaching Those Who Are Practising:**

In November 2023, we held our 8th annual 'Saving Kids Teeth' conference in London to an audience of 100 attendees and welcomed many speakers including keynote speaker Dr Sandra White. We also helped to support an annual conference in S Africa.

**Our Research Studies:**

Over the past few years, the Dental Wellness Trust research team have undertaken important research studies.

1. Elderly Oral Health Study: Dr Alon Livny, Dr Leon Geffen, Dr Linda Greenwall, Dr Siobhan Anthony, Dr Luke Greenfield.
2. LiveSmart toothbrushing programmes: quantitative and qualitative presented at IADR in Cape Town Conference 2014: Dr Alon Livny, Dr Linda Greenwall, Professor Neil Myburgh.
3. WellCon Study: Constic Community Fissure Sealant Programme conducted from 2013-2015 Dr Linda Greenwall, Dr Susanne Effenberger, Dr Alon Livny, Dr Siobhan Antony, Professor Neil Myburgh, Dr Dirk Smit, Dr Marcus Cebula Presented at The IADR Conference in London 2018.
4. Wellflair Study: 3 Fluoride Varnish Study undertaken in Cape Town in two schools. The children have varnish applied onto their teeth every 3 months by the toothbrush mamas and the children's teeth are checked every 6 months. Those Involved Dr Linda Greenwall, Professor Neil Myburgh, Dr Susanne Effenberger, Dr Marcus Cebula, Dr Dirk Smit, Dr Harriet Wright, Dr Jack McSweeney. We have completed over 3 years of this study and will plan to expand the Wellflair Varnish study into more schools in the community.
5. Dental fill study 2023 - 2025.

**Other Significant Activities:**

We provided donations including oral health items in collaboration with the Goods 4 Good charity, to the North London Food Bank and Soup Kitchens such as You Donate We Deliver in North London. We have also donated medical and dental equipment and medicines to Ukraine via other medical charities.

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

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In South Africa, our organisation is called the Dental Wellness Foundation. We have 21,000 children participating in our programmes in the poorest townships around Cape Town in Khayelitsha and Mfuleni. We have 15 toothbrush mamas who implement our LiveSmart training programmes and who visit the schools daily to ensure good compliance and sustainability. We collaborate with the University of the Western Cape Dental School to measure our impact through research projects undertaken in community settings in the schools. The toothbrush mamas receive a monthly stipend to ensure sustainability of the daily toothbrushing programmes.

The Dental Wellness Foundation, the South African charity that Dental Wellness Trust supports, continues to serve thousands of meals to children via 12 Soup Kitchens, run voluntarily by the toothbrush mamas which were originally set up to help feed the children in our programmes during lockdown.

In Kenya we continued to support 8,000 children in schools in and around Kibera, sadly one of Africa's largest slums.

#### **Collaboration**

In the UK, during 2023 excellent relationships remained between our small team of committed DWT personnel, volunteers, schools, community organisations and funders.

We were delighted that the support we received from many quarters grew during the year. We welcomed our third Trustee Dr Moira Wang to our board, and Victoria Goodall to our Advisory Board.

We take this opportunity of thanking all our personnel, volunteers, advisors, Trustees, Patrons, donors, and corporate supporters who have helped us to achieve all that we have during fiscal year 2023.

Together, we are taking valuable oral health programmes whether that be through education or practical intervention to thousands more children both in the UK and overseas - to help keep them smiling and help prevent unnecessary tooth decay and gum disease.

#### **Trustees' Responsibility Statement**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which 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.

#### **Risks Policy**

Trustees undertake an annual review of risks.

Dr L H Greenwall - Chair of Trustees

Approved by order of the board of trustees on 27 June 2024 and signed on its behalf by:

**DENTAL WELLNESS TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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Dr L H Greenwall - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DENTAL WELLNESS TRUST

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### **Independent examiner's report to the trustees of Dental Wellness Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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**

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

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

Lydia Warde

MGR SD Limited  
Chartered Accountants  
55 Loudoun Road  
London  
NW8 0DL

27 June 2024

**DENTAL WELLNESS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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		<b>30.9.23</b>	<b>30.9.22</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES FROM</b>	<b>Notes</b>		
Donations received		<u>205,898</u>	<u>191,954</u>
<b>EXPENDITURE ON</b>			
Raising funds		14,348	3,177
Charitable activities		152,350	144,576
Administration		<u>35,663</u>	<u>19,806</u>
<b>Total</b>		<u>202,361</u>	<u>167,559</u>
<b>NET INCOME</b>		3,537	24,395
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>80,104</u>	<u>55,709</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>83,641</u></u>	<u><u>80,104</u></u>

The notes form part of these financial statements

**DENTAL WELLNESS TRUST**

**BALANCE SHEET  
30 SEPTEMBER 2023**

		<b>30.9.23</b>	<b>30.9.22</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	4	20,000	5,122
Cash at bank		<u>63,641</u>	<u>74,982</u>
		83,641	80,104
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>83,641</u>	<u>80,104</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,641	80,104
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>83,641</u>	<u>80,104</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>83,641</u>	<u>80,104</u>
<b>TOTAL FUNDS</b>		<u>83,641</u>	<u>80,104</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2024 and were signed on its behalf by:

Dr L H Greenwall - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Income and resources expended now include the cost of donated goods and services provided businesses, trustees and volunteers estimated at £106,453. This change in policy is to reflect more fairly the activities undertaken by the charity.

Grants offered subject to conditions which have not been met at the balance sheet date are noted as a commitment but not accrued as expenditure.

### **Fund accounting**

Unrestricted funds are comprised of accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

DENTAL WELLNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOMING RESOURCES FROM</b>	
Donations received	<u>191,954</u>
<b>EXPENDITURE ON</b>	
Raising funds	3,177
Charitable activities	144,576
Administration	<u>19,806</u>
<b>Total</b>	<u>167,559</u>
<b>NET INCOME</b>	24,395
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	55,709
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>80,104</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Prepayments	<u>20,000</u>	<u>5,122</u>

5. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	80,104	3,537	83,641
<b>TOTAL FUNDS</b>	<u>80,104</u>	<u>3,537</u>	<u>83,641</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	205,898	(202,361)	3,537
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>205,898</u>	<u>(202,361)</u>	<u>3,537</u>

**Comparatives for movement in funds**

	<b>At 1.10.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.22 £</b>
<b>Unrestricted funds</b>			
General fund	55,709	24,395	80,104
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,709</u>	<u>24,395</u>	<u>80,104</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	191,954	(167,559)	24,395
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>191,954</u>	<u>(167,559)</u>	<u>24,395</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.10.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.23 £</b>
<b>Unrestricted funds</b>			
General fund	55,709	27,932	83,641
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,709</u>	<u>27,932</u>	<u>83,641</u>

**DENTAL WELLNESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	397,852	(369,920)	27,932
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>397,852</u>	<u>(369,920)</u>	<u>27,932</u>

**6. RELATED PARTY DISCLOSURES**

During the year the charity paid £30,000 (2022 - £30,000) to Dental Wellness Foundation, a South African Charitable Foundation specifically for dental treatment and education, where Dr L H Greenwall is also a trustee.

**DENTAL WELLNESS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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	30.9.23 £	30.9.22 £
<b>INCOMING RESOURCES</b>		
<b>Donations received</b>		
Donations	99,445	81,308
Donated services and facilities	<u>106,453</u>	<u>110,646</u>
	<u>205,898</u>	<u>191,954</u>
<b>Total incoming resources</b>	205,898	191,954
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	14,348	3,177
<b>Charitable activities</b>		
Dental treatment and education	<u>152,350</u>	<u>144,576</u>
	152,350	144,576
<b>Support costs</b>		
<b>Management</b>		
Computer expenses	1,860	-
Dental vehicle costs	-	2,971
Insurance	2,437	2,723
Postage and stationery	7,662	3,533
Sundries	4,593	1,351
Consultancy fees	<u>17,796</u>	<u>8,756</u>
	34,348	19,334
<b>Finance</b>		
Bank charges	<u>1,315</u>	<u>472</u>
Total resources expended	<u>202,361</u>	<u>167,559</u>
<b>Net income</b>	<u><u>3,537</u></u>	<u><u>24,395</u></u>

This page does not form part of the statutory financial statements

**DENTAL WELLNESS TRUST**

England & Wales - Charity number 1145361

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# Accounts

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**REGISTERED COMPANY NUMBER: 07667384 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145361**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022  
FOR  
DENTAL WELLNESS TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

**DENTAL WELLNESS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 13
<b>Detailed Statement of Financial Activities</b>	14

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07667384 (England and Wales)

##### **Registered Charity number**

1145361

##### **Registered office**

5 Elm Terrace  
Constantine Road  
London  
NW3 2LL

##### **Trustees**

Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Saul Konviser BDS MSc

##### **Patrons**

Professor Nairn Wilson CBE, FKC, FDS  
Baroness Helena Kennedy QC

##### **Advisers**

Ms Hilary Nattoff  
Dr Harriet Wright BDS MJDF  
Ms Jodi Ann Miller  
Dr Moira Wong  
Dr Kathy Harley  
Mrs Victoria Goodall  
Dr Claire Robertson  
Dr Dan Schaffer  
Dr Easter Joury

##### **Independent Examiner**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

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#### INTRODUCTION

There have understandably been lasting effects on schools as they reopened post COVID19. We have all needed to adapt to the challenges witnessed by a global pandemic and as a result, Dental Wellness Trust has been agile in our approach in how we collaborate with schools and communities.

Once lockdown ended, schools delivering our programmes were understandably reluctant to restart toothbrushing whilst adjusting to the new Covid way of working. Not wanting our children to miss out, we delivered toothbrushes, toothpastes and toothbrushing charts to those schools who requested them. These were packed into take home packs so that the children would have a fresh toothbrush to use at home until such time that the schools could feel confident in resuming daily brushing.

We are also delighted to have introduced an online oral health module to enable us to train more schoolteachers and health care workers remotely. We have also further adapted the training used for schools delivering our toothbrushing programmes, to include training sessions via Zoom. As a result, this has made us more energy and financially efficient as we have limited the need to travel to individual settings, and therefore reduced our carbon footprint and travel/people costs. These changes have also resulted in us being able to train larger numbers of teachers, child minders and family workers more quickly.

In 2022, we received a donation of a mobile dental van from Henry Schein Dental Care which was serviced and repaired ready for its debut appearance in February 2022. The vehicle has helped us enormously with our screening and varnish delivery programmes in schools.

Excellent relationships continue to have been built between our small team of committed DWT personnel and schools and community organisations. We are, as ever, also grateful to our dedicated volunteer personnel who deliver the onsite aspect to our programmes which include screening, dental work and varnish applications. This aspect of our work will increase measurably, post pandemic, in 2023.

We are delighted that our income and our work in the UK continues to expand allowing us to deliver support into more locations. As such, we have taken the decision to recruit a third Trustee to our Board of Trustees in 2023. We are grateful for the valuable support we receive from all who support DWT, including our valuable Advisors and Patrons, who have helped us to achieve what we have accomplished in 2022. Together, we are keeping children smiling!

#### OBJECTIVE AND AIMS

Recent surveys have indicated that there are more than one million children, in the UK, who have never visited a dentist. There are parts of the UK, including London, where the dental provision is almost absent unless there is an emergency. As a small charity we can do little about that. We can, however, make an impact within the preventative element of dental care.

#### The DWT Mission

The Dental Wellness Trust mission is to improve children's oral health through dental wellness and our preventive care programmes which take place daily in schools, and where appropriate in the community. As tooth decay is a global problem which is more prevalent in impoverished communities, we aim to implement our programmes in schools and areas with the highest need. Our free LiveSmart Supervised Toothbrushing programmes have been shown to make a huge impact in improving children's oral health.

#### The Long-Term Objectives

The long-term objective is to improve dental wellness and raise awareness of toothbrushing and other oral health issues by focusing primarily, but not exclusively on:

- \* Children
- \* The households in which they currently live
- \* The households that they will develop when adults
- \* Reducing the number of extractions
- \* Reducing the number of school days lost
- \* Reducing the number of extractions. We see scope to increase time for check-ups and gum matters

**The benefits of the LiveSmart Oral Health Programme**

- \* The children love participating in the programme.
- \* The children note the benefit of the programme daily.
- \* It is a fun healthy activity, and the children enjoy the process of group brushing.
- \* The children have a clean mouth, and they thus develop improved self-esteem.
- \* It improves manual dexterity of the child.
- \* It improves communication with the children and the peer group and with the teachers and the children.
- \* It teaches the child how to take responsibility for their own health by teaching good hand hygiene and good daily tooth brushing.
- \* In many cases the children go home and teach their parents good brushing habits.
- \* It improves the communication of the child with the parent.
- \* It improves the lines of communication with the teachers and the parents. The parents are grateful that this activity happens daily and helps to improve their children's wellbeing and oral health.

**Raising awareness of Oral Health Issues in the UK: Saving Kids Teeth**

In the UK there are more than 60,000 school days lost annually because of dental issues. Every year, some 48,000 children go into hospital to have a general anaesthetic to have their rotten teeth extracted. This is almost entirely preventable, and therefore making it of even greater concern, with the inherent risks involved. There are several reasons why this is occurring including poverty, lack of education about oral health, social issues, lack of parental and family support for children, children living in difficult conditions and temporary housing, lack of good nutrition, consumption of excess sugar from fizzy drinks sodas and energy drinks and even child neglect. We aim to reduce both the earlier noted numbers by educating children on good oral health and dental wellness, help them understand how to reduce sugar consumption and that daily brushing has been shown to reduce tooth decay significantly.

Oral health is a basic human right. It is the human right of each child to have the right to health and the right to Oral Health. The Covid pandemic has seen a deterioration of children's teeth as they have been snacking on more sugary drinks and food whilst being home schooled, along with a lack of a daily routine, increased anxiety and mental health issues for families relating to Covid.

**Methodology**

We engage with head teachers, teachers, family care workers and parents at schools that have been selected as having the highest need. We train the teachers and provide toothbrushes, paste, spit cups and toothpaste plates so that children can see and brush their teeth daily at school, supervised by their teachers. All students and their teachers are provided with what they need to brush their teeth daily at school. We post supplies of brushes and paste to schools where we work, to reduce the financial barriers to involvement.

In addition to a legacy of children who have received tuition and encouragement, we also work with welfare staff at participating schools, to enable a continued programme of tuition for future cohorts of children, this introducing an element of future proofing to our work.

All schools engaging in our LiveSmart programme receive a wall plaque to be placed on the wall of their school reception area to show that this participating school takes children's health seriously.

**Mobile Dental Van**

Having found the donated mobile clinic a valuable tool, we would benefit enormously from an additional larger mobile clinic accommodating two dental chairs, a waiting facility and a sterilising facility. With funding we hope to launch the van in 2023 which will provide dental care for more children in the community who would not otherwise be able to receive dental care.

With dentists having been closed during the Covid Pandemic and as a consequence many NHS dental practices with long waiting lists, it is so important that we reach children who may be suffering. Mobile dental clinics enable us to examine and treat children at school or other facilities without having to enter the building. The new vehicle would also double as a mobile classroom. More and more schools are reluctant to admit visitors, so such vehicles mean we could continue to increase delivery of our much-needed work.

**The Saving Kids Teeth Campaign 2015 to present**

Eight years ago, we established the Saving Kids Teeth Campaign to draw attention to the alarming number of children going into hospital to have rotten teeth extracted - when this is almost entirely preventable. Each year the Dental Wellness Trust holds a conference to highlight these issues and to suggest solutions and strategies to prevent so many children being sent to hospital. On 4th November 2022, our Saving Kids Teeth conference was held at the Wellcome Institute. Over 100 dentists attended the conference, and it forms a valuable part of our charitable purpose.

**LiveSmart Supervised Oral Health Programmes in England**

The DWT trains and educates the teachers and parents on good oral health practices, how to reduce sugar and how to implement the LiveSmart toothbrushing programme in school settings. This training is done online and then the toothbrushes, toothpaste, toothbrushing leaflets, a plaque to state that the school is participating in the LiveSmart toothbrushing programme and toothpaste plates are sent to the schools. This programme has been shown to have good success in reducing tooth decay by a significant amount. The children keep their toothbrushes at school, and they are kept in a special toothbrush holder in the classroom. The teachers supervise the daily brushing and report back to the Dental Wellness Trust regularly to ensure good sustainability. Each new term DWT send the school new toothbrushes to distribute to participating children and the children take their old toothbrush home at the end of each term.

Currently there are 19,000 children participating in our LiveSmart programmes in England in 289 settings. We have three levels for the schools to participate in. Level 1 Purple, Level 2 Bronze, and Level 3 Silver.

**School screening and varnish programmes**

In 2022 DWT implemented a schools screening and varnish programme which we piloted and has been warmly welcomed.

**Treatment for child refugees in and around London**

We have implemented the LiveSmart Dental Care programme to help child refugees and child asylum seekers receive urgent and necessary dental care that they are unable to obtain elsewhere. In 2022, Dr Linda Greenwall together with dental volunteers, dental hygienists and dental nurses visited hotels where families are temporarily housed, to screen the children.

As a result, children with the most need attended the Greenwall Dental practice accompanied by their parents on a Sunday when they were provided with the free dental care they needed. In many cases this led to fillings, fluoride varnish on all children, and fissure sealants where necessary. The use of silver diamine fluoride treatment means that often many teeth can be saved even without local anaesthetics. In some cases, the children needed extractions of severely decayed teeth. All dental treatment was and continues to be provided free of charge to the children. We held these treatment sessions regularly and started the programme on Sunday mornings in December 2021 and it continues to date.

**Schools Accreditation programmes**

We have also begun an accreditation scheme in our schools with three tiers. This scheme will help our schools achieve Healthy Schools status or HEYL status for our nurseries.

**Our Research Studies:**

Over the past few years, the Dental Wellness Trust research team have undertaken 4 research studies.

1. Elderly Oral Health Study: Dr Alon Livny, Dr Leon Geffen, Dr Linda Greenwall, Dr Siobhan Anthony, Dr Luke Greenfield.
2. LiveSmart toothbrushing programmes: quantitative and qualitative presented at IADR in Cape Town Conference 2014: Dr Alon Livny, Dr Linda Greenwall, Professor Neil Myburgh.
3. WellCon Study: Constic Community Fissure Sealant Programme conducted from 2013-2015 Dr Linda Greenwall, Dr Susanne Effenberger, Dr Alon Livny, Dr Siobhan Antony, Professor Neil Myburgh, Dr Dirk Smit, Dr Marcus Cebula Presented at The IADR Conference in London 2018.

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

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4. Wellflair Study: 3 Fluoride Varnish Study undertaken in Cape Town in 2 schools. The children have varnish applied onto their teeth every 3 months by the toothbrush mamas and the children's teeth are checked every 6 months. Those involved Dr Linda Greenwall, Professor Neil Myburgh, Dr Susanne Effenberger, Dr Marcus Cebula, Dr Dirk Smit, Dr Harriet Wright and Dr Jack McSweeney. The first-year results of the study have been presented by Dr Harriet Wright at the 2019 IADR Conference in Vancouver. We have completed 3 years of this study and will plan to expand the Wellflair Varnish study into more schools in the community.

5. Dental fill study is planned for 2023 - 2025.

#### **How we carry out our duties**

We measure our effectivity through our research programmes and our auditing and monitoring processes and impact measurement of all our programmes.

#### **Other significant activities**

**In the UK**, we collated the distribution of food parcels for families at schools where we provide our daily toothbrushing for 100 families at Christmas 2021 and in half term in February 2022. We collated the distribution of 10 boxes of children toys together with the GIFT charity to the Waulud school in Luton where we provide toothbrushing programmes. This was to help the children whilst they were at home during lockdown.

Since 2020, 2021 and into 2022 we have continued to provide donations for the homeless and now for the Ukrainian refugees. We have also donated medical and dental equipment and medicines to Ukraine via other medical charities. We have also donated oral health items to the homeless with Goods 4 Good Charity, North London Food Bank and Soup Kitchens such as You Donate We Deliver in North London, benefiting from these donations.

**In South Africa**, our organisation is called the Dental Wellness Foundation. We have 21,000 children participating in our programmes in the poorest townships around Cape Town in Khayelitsha and Mfuleni. We have 15 toothbrush mamas who implement our LiveSmart training programmes and who visit the schools daily to ensure good compliance and sustainability. We collaborate with the University of the Western Cape Dental School to measure our impact through research projects undertaken in community settings in the schools. We have published our varnish and fissure sealant programmes that we are running. The toothbrush mamas receive a monthly stipend to ensure sustainability of our daily toothbrushing programmes.

We have worked with Rotary International and Cardiff Rotary, Waterfront Rotary in Cape Town together with Seapoint Rotary Club to be able to fund and build a new mobile dental van with the collaboration of the University of the Western Cape so that we can continue our community engagement work and outreach to more communities. Our first outreach was held on 23<sup>rd</sup>, 24<sup>th</sup> and 25<sup>th</sup> November 2022.

#### **The Dental Wellness Foundation Soup Kitchens in Cape Town Khayelitsha and Mfuleni during Covid Pandemic**

Our team was managed by co-chairs Karen Tollman and Rebecca Bryer of the Dental Wellness Foundation, the South African charity that Dental Wellness Trust supports. During lockdown in South Africa, while schools were closed, we served 350,000 meals to the children in our programmes as there was little food available since March 2020. 12 Soup Kitchens run voluntarily by the toothbrush mamas were set up to help feed the children in our programmes.

**In Kenya** we helped train nearly 8,000 children in 2022 and have expanded into 4 sites around Kenya.

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which 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.

#### **RISKS POLICY**

Trustees undertake an annual review of risks.

Approved by order of the board of trustees on 14 April 2023 and signed on its behalf by:

Dr L H Greenwall - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DENTAL WELLNESS TRUST**

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### **Independent examiner's report to the trustees of Dental Wellness Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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**

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

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

Lionel Deyong  
Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

14 April 2023

**DENTAL WELLNESS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>Notes</b>	<b>30.9.22 Unrestricted fund £</b>	<b>30.9.21 Total funds £</b>
<b>INCOMING RESOURCES FROM</b>			
Donations received		<u>191,954</u>	<u>49,596</u>
<b>EXPENDITURE ON</b>			
Raising funds		3,177	3,064
Charitable activities		144,576	16,767
Other		<u>19,806</u>	<u>21,465</u>
<b>Total</b>		<u>167,559</u>	<u>41,296</u>
<b>NET INCOME</b>		24,395	8,300
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		55,709	47,409
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>80,104</u></u>	<u><u>55,709</u></u>

The notes form part of these financial statements

**DENTAL WELLNESS TRUST**

**BALANCE SHEET  
30 SEPTEMBER 2022**

		<b>30.9.22</b>	<b>30.9.21</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	4	5,122	-
Cash at bank		<u>74,982</u>	<u>55,709</u>
		80,104	55,709
		-----	-----
<b>NET CURRENT ASSETS</b>		<u>80,104</u>	<u>55,709</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		80,104	55,709
		-----	-----
<b>NET ASSETS</b>		<u>80,104</u>	<u>55,709</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>80,104</u>	<u>55,709</u>
<b>TOTAL FUNDS</b>		<u>80,104</u>	<u>55,709</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2023 and were signed on its behalf by:

L H Greenwall - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Income and resources expended now include the cost of donated goods and services provided businesses, trustees and volunteers estimated at £110,646. This change in policy is to reflect more fairly the activities undertaken by the charity.

Grants offered subject to conditions which have not been met at the balance sheet date are noted as a commitment but not accrued as expenditure.

### **Fund accounting**

Unrestricted funds are comprised of accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

DENTAL WELLNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted fund £</b>
<b>INCOMING RESOURCES FROM</b>	
Donations received	<u>49,596</u>
<b>EXPENDITURE ON</b>	
Raising funds	3,064
Charitable activities	16,767
Other	<u>21,465</u>
<b>Total</b>	<u>41,296</u>
<b>NET INCOME</b>	8,300
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	47,409
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>55,709</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>30.9.22 £</b>	<b>30.9.21 £</b>
Prepayments	<u>5,122</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	<b>At 1.10.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.22 £</b>
<b>Unrestricted funds</b>			
General fund	55,709	24,395	80,104
<b>TOTAL FUNDS</b>	<u><u>55,709</u></u>	<u><u>24,395</u></u>	<u><u>80,104</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	191,954	(167,559)	24,395
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>191,954</u>	<u>(167,559)</u>	<u>24,395</u>

**Comparatives for movement in funds**

	<b>At 1.10.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.21 £</b>
<b>Unrestricted funds</b>			
General fund	47,409	8,300	55,709
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,409</u>	<u>8,300</u>	<u>55,709</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	49,596	(41,296)	8,300
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>49,596</u>	<u>(41,296)</u>	<u>8,300</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.10.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.22 £</b>
<b>Unrestricted funds</b>			
General fund	47,409	32,695	80,104
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,409</u>	<u>32,695</u>	<u>80,104</u>

**DENTAL WELLNESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	241,550	(208,855)	32,695
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>241,550</u>	<u>(208,855)</u>	<u>32,695</u>

**DENTAL WELLNESS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Donations received</b>		
Donations	81,308	49,596
Donated services and facilities	<u>110,646</u>	<u>-</u>
	<u>191,954</u>	<u>49,596</u>
<b>Total incoming resources</b>	191,954	49,596
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	3,177	3,064
<b>Charitable activities</b>		
Donations made	30,000	16,767
Dental treatment and education	<u>114,576</u>	<u>-</u>
	144,576	16,767
<b>Support costs</b>		
<b>Management</b>		
Administration	-	10,107
Dental vehicle costs	2,971	-
Insurance	2,723	-
Postage and stationery	3,533	2,134
Sundries	1,351	2,201
Consultancy fees	<u>8,756</u>	<u>6,858</u>
	19,334	21,300
<b>Finance</b>		
Bank charges	<u>472</u>	<u>165</u>
Total resources expended	<u>167,559</u>	<u>41,296</u>
<b>Net income</b>	<u><u>24,395</u></u>	<u><u>8,300</u></u>

This page does not form part of the statutory financial statements

**DENTAL WELLNESS TRUST**

England & Wales - Charity number 1145361

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# Accounts

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**REGISTERED COMPANY NUMBER: 07667384 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145361**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021  
FOR  
DENTAL WELLNESS TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

**DENTAL WELLNESS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 to 14
<b>Detailed Statement of Financial Activities</b>	15

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The trustees of the charity, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07667384 (England and Wales)

##### **Registered Charity number**

1145361

##### **Registered office**

5 Elm Terrace  
Constantine Road  
London  
NW3 2LL

##### **Trustees**

Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Saul Konviser BDS MSc  
Dr Siobhan Hewson BSc BDS  
Ms Hilary Nattoff  
Dr Harriet Wright BDS MJDF  
Ms Joanne Green  
Ms Jodi Ann Miller

##### **Patrons**

Professor Nairn Wilson CBE, FKC, FDS  
Baroness Helena Kennedy QC

##### **Advisers**

Research Advisors  
Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Easter Joury BDS MSc  
Dr Harriet Wright BDS  
Dr Jack McSweeney BDS MJDF

#### **STUDENT INTERN PROGRAMME**

Dr Emilio Vasquez BDS

##### **Independent Examiner**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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#### **OBJECTIVE AND AIMS**

The last year has been a year working within the Covid Pandemic and schools closures and reopening. As a result of Covid much of our training in schools has taken place online. This has made us more efficient without the need to travel to each individual setting. We can thus train more teachers, child minders and more family workers in schools and also quicker without having to personally visit each individual setting with which we are collaborating.

Our work in the UK continues to grow. In Luton, London, Paddington and Newham, we are now reaching children in 25 nursery and primary schools. We continue to be grateful to the support of the teachers who carry out our programmes following our intensive training sessions. Good relationships have been built between our school's supervisor, Ms Rosanna Lynch, dental hygienist and therapist who has been training and maintaining the programme in all our schools via Zoom communications and ensuring that all schools and settings receive their toothbrushes which are now posted to settings.

In addition, we have developed an online oral health module to be able to train more school teachers and health care workers.

#### **Raising awareness of Oral Health Issues in the UK**

We continue to raise awareness about the 48,000 children who have to go into hospital to have their rotten teeth extracted under general anaesthetic. This is of great concern and there are several reasons why this is occurring. Some of the reasons are poverty, lack of education about oral health, social issues, lack of parental and family support for children, children living in difficult conditions and temporary housing, lack of good nutrition, consumption of excess sugar from fizzy drinks to sodas and energy drinks and child neglect. Oral health is a basic human right. It is the human right of each child to have the right to health and the right to Oral Health. The Covid pandemic has seen a deterioration of children's teeth as they have been snacking on more sugary drinks and food whilst being home schooled and lack of a daily routine together with worry and mental health issues for families relating to Covid.

#### **The DWT Mission**

The Dental Wellness Trust mission is to improve children's oral health through dental wellness through our preventive care programmes which take place daily in schools. As tooth decay is a global problem which is more prevalent in impoverished communities, we aim to implement our programmes in schools with the highest need. Many children suffer from tooth decay and our mission is to reduce this, alleviate suffering in children who have tooth ache and thus cannot go to school. Our LiveSmart Supervised Free Toothbrushing programmes have been shown to make a huge impact in improving children's oral health.

#### **Where we work and our programmes:**

##### **1. LiveSmart Supervised Oral Health Programmes**

The DWT trains and educates the teachers and parents on good oral health practices, how to reduce sugar and how to implement the LiveSmart toothbrushing programme in school settings. This training is done online and then the toothbrushes, toothpaste, Toothbrushing leaflets, a plaque to state that the school is participating in the LiveSmart toothbrushing programme and toothpaste plates are sent to the schools. This programme has been shown to have good success in reducing tooth decay by a significant amount. The children keep their toothbrushes at school, and they are kept in a special toothbrush holder in the class room. The teachers supervise the daily brushing and report back to the Dental Wellness Trust regularly to ensure good sustainability. Every new term the DWT send the school new toothbrushes to distribute to participating children and the children take their old toothbrush home at the end of each term.

- Currently there are 19,000 children participating in our LiveSmart programmes in England in 289 settings. We have 3 levels for the schools to participate in. Level 1 Purple, Level 2 Bronze and Level 3 Silver.

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

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- In South Africa, our organisation is called the Dental Wellness Foundation, we have 15,000 children participating in our programmes in the poorest townships around Cape Town in Khayelitsha and Mfuleni. We have 15 toothbrush mamas who implement our LiveSmart training programmes and visit the schools daily to ensure good compliance and sustainability. We collaborate with the University of the Western Cape Dental School to measure our impact through research projects undertaken in community settings in the schools. We have published on our varnish and fissure sealant programmes that we are running. South Africa: Cape Town 15,000 with the help of 15 toothbrush mamas help to coordinate the daily and evening LiveSmart Programmes. The toothbrush mamas receive a monthly stipend in order to ensure sustainability of our daily toothbrushing programmes.

- In Kenya we are training nearly 1,000 children in 2021 and have expanded into 4 sites around Kenya for 2022.

- In the Negev desert in Israel, we are about to start the same programme for 450 Bedouin Arab children who do not have a toothbrush. Dr Greenwall travelled to Israel to train a group of Dental and Medical Students at Hadassah School of Dental Medicine on how to implement the toothbrushing programmes in schools.

#### **2. Schools screening and varnish programmes**

This year the DWT have implemented a schools screening and varnish programme into 2 schools in North London (February 2022) and Luton July 2022 that have been participating in our LiveSmart Oral Health programme for the last 2-7 years. We have seen nearly 440 children in the two schools and are expected to see 450 children in the Luton school in July 2022. With the Covid Pandemic, most school children have been unable to attend the dentist. In addition, their oral health has deteriorated related to their frequent snacking on sugary food and drinks at home whilst they were home schooled during Covid Lockdowns.

#### **3. 2021/22 Treatment for child refugees in and around London**

We have implemented the LiveSmart Dental Care programme to help child refugees and child asylum seekers received urgent and necessary dental care that they are unable to obtain treatment and dental care elsewhere. Dr Linda Greenwall together with dental volunteers, dental hygienists and dental nurses visit the hotels where the children are staying temporarily with their families to screen the children. The children with the most need are brought to the dental practice by their parents on a Sunday when they are provided with the dental care they need. In many cases this means 20 fillings, fluoride varnish on all children, fissure sealants where necessary, the use of silver diamine fluoride treatment means that often many teeth can be saved even without local anaesthetics. In some cases, the children may need extractions of severely decayed teeth. All dental treatment is provided free of charge to the children. We hold these treatment sessions regularly and started the programme on the Sunday 12 December 2021.

#### **How we carry out our duties**

We measure our effectivity through our research programmes and our auditing and monitoring processes and impact measurement of our programmes. Over the past few years, the Dental Wellness Trust research team have undertaken 4 research studies.

#### **Our Research Studies:**

1. Elderly Oral Health Study: Dr Alon Livny, Dr Leon Geffen, Dr Linda Greenwall, Dr Siobhan Anthony, Dr Luke Greenfield.
2. LiveSmart toothbrushing programmes: quantitative and qualitative presented at IADR in Cape Town Conference 2014: Dr Alon Livny, Dr Linda Greenwall, Professor Neil Myburgh.
3. WellCon Study: Constic Community Fissure Sealant Programme carried out from 2013-2015 Dr Linda Greenwall, Dr Susanne Effenberger, Dr Alon Livny, Dr Siobhan Antony, Professor Neil Myburgh, Dr Dirk Smit, Dr Marcus Cebula Presented at The IADR Conference in London 2018.

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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4. Wellflair Study: 3 Fluoride Varnish Study undertaken in Cape Town in 2 schools. The children have varnish applied onto their teeth every 3 months by the toothbrush mamas and the children's teeth are checked every 6 months. Those Involved Dr Linda Greenwall, Professor Neil Myburgh, Dr Susanne Effenberger, Dr Marcus Cebula, Dr Dirk Smit, Dr Harriet Wright, Dr Jack McSweeney. The first-year results of the study have been presented by Dr Harriet Wright at the 2019 IADR Conference in Vancouver. We have completed 3 years of this study and will plan to expand the Wellflair Varnish study into more schools in the community.

#### **Other significant activities**

##### **The Dental Wellness Foundation Soup Kitchens in Cape Town Khayelitsha and Mfuleni during Covid Pandemic**

Our team was managed by co-chairs Karen Tollman and Rebecca Bryer of the Dental Wellness Foundation, the South African charity that Dental Wellness Trust supports. During lockdown in South Africa, while schools were closed, we served 300,000 meals to the children in our programmes as there was little food available since March 2020. 12 Soup Kitchens, run by the toothbrush mamas were set up to help feed the children in our programmes.

##### **Donations of over 35,000 Dental Health Items**

However, when the Covid - 19 pandemic struck, our schools closed, we decided we could reach out to other parts of society where our charitable work would continue to help those most in need at this time. Before care homes even came into the spotlight, we decided to provide much needed toothbrushes and toothpaste to those vulnerable members of society who would be struggling at this time as the lack of visitors to keep Covid-19 at bay meant that essential personal hygiene essentials could not reach them.

Since the first week of lockdown, we provided toothbrushes and toothpaste to a variety of places. Initially, we offered all our participating schools supplies to give out to families who were most in need, not just for the children but the adults too. We also contacted and provided brushes and paste to Crisis and Age UK.

We were fortunate to have had 2 donations just before lockdown from Dentaaid and GSK. Dentaaid donated over 3,000 tubes of toothpaste that also contained a brush in every box and GSK donated 500 tubes of Aquafresh. Without these donations we could never have reached so many vulnerable people so quickly. During the 2 London lockdowns we were able to distribute over 30,000 dental health items to the most needy in society.

Our work quickly spread to donate oral health items to charities supporting adults with special needs living in care facilities, old age homes, care homes, hospices and many homeless charities that are providing hotel accommodation to those with nowhere to live. We even saw a request from The Royal National Orthopaedic Hospital which has become a trauma hospital for emergencies where bones may be involved. Patients were arriving with nothing and no visitors were allowed. The charity there had to provide everything, from clothes to personal care kits and they specifically needed toothbrushes and paste as the patients arrive from A&E.

We continued to deliver to as many places as we can and continued donations through until the end of May. Our supplies were thankfully topped up by donations from a variety of other generous companies and individuals. The Dental Wellness Trust set up #covid19Dentalchallenge calling as many dentists as possible to donate their spare brushes and paste to their own local care homes and hospices.

Another of our Trustees, Hattie Wright, was redeployed to ICU in a major Hospital and has been able to train ICU staff in the importance of oral care during intubation. The mouth is the gateway to the body and with tubes reaching the lungs inserted, it is essential that oral hygiene is paramount in these desperately ill patients.

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Once lockdown ended, we saw the return to school for our participating children. The schools were understandably reluctant to restart tooth brushing whilst adjusting to the new Covid way of working. Not wanting our children to miss out, we delivered over 2,000 toothbrushes, toothpastes and tooth brushing charts to those schools who requested them. These were packed into take home packs so that the children would have a fresh toothbrush to use at home until such time that the schools re start daily brushing. We also collated the distribution of food parcels for families at the school where we provide our daily tooth brushing for 100 families at Christmas 2021 and in Half Term Feb 2022. We collated the distribution of 10 boxes of children toys together with the GIFT charity to the Waulud school in Luton where we provide toothbrushing programmes, this was to help the children whilst they were at home during lockdown.

Since 2020, 2021 and into 2022 we have continued to provide donations for the homeless and now for the Ukrainian refugees. We have also donated medical and dental equipment and medicines to Ukraine via other medical charities. We have also donated oral health items to the homeless with Goods 4 Good Charity, North London Food Bank and Soup Kitchens such as You Donate We Deliver in North London benefiting from these donations.

#### **Mobile Dental Vans**

##### **In the UK**

We received a donation of a mobile dental truck from Henry Schein Dental Care which has been serviced and repaired to be ready on the road to go out to help us with our screening and varnish programmes in schools. The van has received branding and donations from Dental Companies. It is ready to go on the road to reach more children in our supervised toothbrushing programmes and made its debut appearance in February 2022.

We will be raising funds for an additional van which is larger and updated for 2022 to provide dental care for more members of the community who would not otherwise be able to receive dental care.

In the UK we are also working towards funding a dental bus so that we can reach more children in need of dental care. With dentists having been closed and many now with long waiting lists, it is so important that we reach children who may be suffering. A dental van will enable us to examine and treat children at school without having to enter the building. The bus would also double as a mobile classroom. More and more schools are reluctant to admit visitors, so a bus would mean we could continue our much-needed work.

##### **South Africa**

We have worked with Rotary International and Cardiff Rotary, Waterfront Rotary in Cape town together with Seapoint Rotary Club to be able to fund and build a new mobile dental van planning on building and funding a mobile dental van with the collaboration of the University of the Western Cape so that we can continue our community engagement work and outreach to more communities.

#### **Schools Accreditation programmes**

We have also begun an accreditation scheme in our schools with 3 tiers. This scheme will help our schools achieve Healthy Schools status or HEYL status for our nurseries. We also intend to have Covid compliant toothbrush holders in all our schools as soon as funds are raised.

#### **LiveSmart Programme and the Saving Kids Teeth Campaign Aims**

1. To prevent and reduce dental decay for children who are enrolled in our LiveSmart Oral Health programmes in 4 countries.
2. Working within school/education settings we will use dental professionals to provide tuition on tooth brushing and oral care. Recent surveys have indicated that there are more than 1 million children, in the UK, who have never visited a dentist. There are parts of the UK, including London, where provision is almost absent unless there is an emergency. As a small charity we can do little about that. We can, however, make an impact within the preventative element of dental care.

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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#### **Methodology**

We engage with schools, head teachers, family care workers and parents at schools that have been selected as having the highest need. We train the teachers online via Zoom and post the toothbrushes and dental hampers of oral health goodies to the schools. We provide toothbrushes, paste, spit cups and toothpaste plates so that children can see and brush their teeth daily at school, supervised by their teachers. All students and their teachers are provided with what they need to brush their teeth daily at school. We post supplies of brushes and paste at schools where we have worked to reduce the financial barriers needed. We are fortunate that many manufacturer's samples and promotional packets arrive with us.

In addition to a legacy of a cohort of children who have received tuition and encouragement we also work with welfare staff, at participating schools, to enable a continued programme of tuition for future cohorts of children.

All schools engaging in our LiveSmart programme receive a wall plaque to be placed on the wall of their school reception area to show that this participating school take children's health seriously. Oral Health is a Basic Human Right.

In the UK there are more than 60,000 school days lost because of dental issues and almost 50,000 extractions undertaken because of poor dental health. Every year 48,000 children go into hospital to have a general anaesthetic to have their rotten teeth extracted. This event is entirely preventable. We aim to reduce both numbers by educating children on good oral health and dental wellness, help them understand how to reduce sugar consumption and the daily brushing has been shown to reduce tooth decay significantly.

We are served by volunteer dental professionals who give of their time and expertise. At the same time as delivering tuition we also speak about dentistry as a career and explain the various openings within the overall dental field.

#### **The Long Term Objectives**

The long-term objective is to improve dental wellness and raise awareness of tooth brushing and other oral health issues in:

1. Children.
2. The households in which they currently live.
3. The households that they will develop when adults.
4. Reduce the number of extractions.
5. Reduce the number of school days lost.
6. By reducing the number of extractions we see scope to increase time for check-ups and gum matters.

#### **The benefits of the LiveSmart Oral Health Programme**

1. The children love participating in the programme. The children note the benefit of the programme daily. It is a fun healthy activity and the children enjoy the process of group brushing.
2. The children have a clean mouth and they thus develop improved self-esteem.
3. It improves manual dexterity of the child.
4. It improves communication with the children and the peer group and with the teachers and the children.
5. It teaches the child how to take responsibility for their own health by teaching good hand hygiene and good daily tooth brushing.
6. In many cases the children go home and teach their parents good brushing habits.
7. It improves the communication of the child with the parent.
8. It improves the lines of communication with the teachers and the parents. The parents are grateful that this activity happens daily and helps to improve their children wellbeing and oral health.

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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#### **TRUSTEES' RESPONSIBILITY STATEMENT - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which 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.

Approved by order of the board of trustees on 18 August 2022 and signed on its behalf by:

Dr L H Greenwall - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DENTAL WELLNESS TRUST**

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### **Independent examiner's report to the trustees of Dental Wellness Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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**

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

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

Lionel Deyong  
Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

18 August 2022

**DENTAL WELLNESS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
<b>INCOMING RESOURCES FROM</b>			
Donations received		49,596	55,242
<b>EXPENDITURE ON</b>			
Raising funds		3,064	26,054
<b>Charitable activities</b>			
Donations made		16,767	41,453
Other		<u>21,465</u>	<u>24,249</u>
<b>Total</b>		41,296	91,756
		-----	-----
<b>NET INCOME/(EXPENDITURE)</b>		8,300	(36,514)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		47,409	83,923
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<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>55,709</u>	<u>47,409</u>

The notes form part of these financial statements

# DENTAL WELLNESS TRUST

## BALANCE SHEET 30 SEPTEMBER 2021

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		55,709	47,409
<b>NET CURRENT ASSETS</b>		<u>55,709</u>	<u>47,409</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,709	47,409
<b>NET ASSETS</b>		<u>55,709</u>	<u>47,409</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>55,709</u>	<u>47,409</u>
<b>TOTAL FUNDS</b>		<u>55,709</u>	<u>47,409</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2022 and were signed on its behalf by:

L H Greenwall - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Income and resources expended does not include tooth care products donated or work done by the trustees and volunteers.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Fund accounting**

Unrestricted funds are comprised of accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**DENTAL WELLNESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOMING RESOURCES FROM</b>	
Donations received	55,242
<b>EXPENDITURE ON</b>	
Raising funds	26,054
<b>Charitable activities</b>	
Donations made	41,453
Other	<u>24,249</u>
<b>Total</b>	<u>91,756</u>
<b>NET INCOME/(EXPENDITURE)</b>	(36,514)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>83,923</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>47,409</u></u>

**4. MOVEMENT IN FUNDS**

	<b>At 1.10.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.21 £</b>
<b>Unrestricted funds</b>			
General fund	47,409	8,300	55,709
	<u>47,409</u>	<u>8,300</u>	<u>55,709</u>
<b>TOTAL FUNDS</b>	<u><u>47,409</u></u>	<u><u>8,300</u></u>	<u><u>55,709</u></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	49,596	(41,296)	8,300
	<u>49,596</u>	<u>(41,296)</u>	<u>8,300</u>
<b>TOTAL FUNDS</b>	<u><u>49,596</u></u>	<u><u>(41,296)</u></u>	<u><u>8,300</u></u>

DENTAL WELLNESS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	83,923	(36,514)	47,409
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>83,923</u>	<u>(36,514)</u>	<u>47,409</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,242	(91,756)	(36,514)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>55,242</u>	<u>(91,756)</u>	<u>(36,514)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	83,923	(28,214)	55,709
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>83,923</u>	<u>(28,214)</u>	<u>55,709</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,838	(133,052)	(28,214)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>104,838</u>	<u>(133,052)</u>	<u>(28,214)</u>

**DENTAL WELLNESS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.

**DENTAL WELLNESS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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	30.9.21 £	30.9.20 £
<b>INCOMING RESOURCES</b>		
<b>Donations received</b>		
Donations	<u>49,596</u>	<u>55,242</u>
<b>Total incoming resources</b>	49,596	55,242
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event costs	3,064	26,054
<b>Charitable activities</b>		
Donations	16,767	41,453
<b>Support costs</b>		
<b>Management</b>		
Administration	10,107	-
Postage and stationery	2,134	1,847
Sundries	2,201	2,431
Consultancy fees	<u>6,858</u>	<u>19,758</u>
	21,300	24,036
<b>Finance</b>		
Bank charges	<u>165</u>	<u>213</u>
Total resources expended	<u>41,296</u>	<u>91,756</u>
<b>Net income/(expenditure)</b>	<u>8,300</u>	<u>(36,514)</u>

**DENTAL WELLNESS TRUST**

England & Wales - Charity number 1145361

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# Accounts

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**REGISTERED COMPANY NUMBER: 07667384 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145361**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020  
FOR  
DENTAL WELLNESS TRUST  
(A COMPANY LIMITED BY GUARANTEE)**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

**DENTAL WELLNESS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **DENTAL WELLNESS TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07667384 (England and Wales)

##### **Registered Charity number**

1145361

##### **Registered office**

5 Elm Terrace  
Constantine Road  
London  
NW3 2LL

##### **Trustees**

Dr Linda Greenwall BDS, MGDS, RCS, MSc, MRD, RCS, FFGDP, BEM  
Dr Saul Konviser BDS MSc  
Dr Siobhan Hewson BSc BDS  
Ms Hilary Nattoff  
Dr Harriet Wright BDS MJDF  
Ms Joanne Green  
Ms Jodi Ann Miller

##### **Patrons**

Professor Nairn Wilson CBE, FKC, FDS  
Baroness Helena Kennedy QC

##### **Advisers**

Research Advisors  
Dr Linda Greenwall  
Dr Easter Joury BDS MSc  
Dr Harriet Wright BDS  
Dr Jack McSweeney BDS MJDF

#### **STUDENT INTERN PROGRAMME**

Dr Emilio Vasquez BDS

##### **Independent Examiner**

Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

### **TRUSTEES' RESPONSIBILITY STATEMENT**

The last year has been a year of two halves; before and during the global pandemic. Before March, the Trust was rapidly expanding into more schools and nurseries around London and the South East. We trained 5 new settings in Newham, 2 in Brent and rolled out into 13 settings in Crawley, West Sussex. They implemented our Oral Health Programmes and free Live Smart Supervised tooth brushing programmes and we now reach over 3,500 children across 45 schools and nurseries.

Our work in the UK continues to grow. In Luton, London, Paddington and Newham, we are now reaching children in 25 nursery and primary schools. We continue to be grateful to the support of the teachers who carry out our programmes following our intensive training sessions. Good relationships have been built between our schools supervisor, Mrs Alison Gellman, who has been training and maintaining the programme in all our schools.

### **Raising awareness of Oral Health Issues in the UK**

We continue to raise awareness about the 48,000 children who have to go into hospital to have their rotten teeth extracted under general anaesthetic. This is of great concern and there are several reasons why this is occurring. Some of the reasons are poverty, lack of education about oral health, social issues, lack of parental and family support for children, children living in difficult conditions and temporary housing, lack of good nutrition, consumption of excess sugar from fizzy drinks to sodas and energy drinks and child neglect. Oral health is a basic human right. It is the human right of each child to have the right to health and the right to Oral Health.

### **The DWT Mission**

The Dental Wellness Trust mission is to improve children's oral health through dental wellness through our preventive care programmes which take place daily in schools. As tooth decay is a global problem which is more prevalent in impoverished communities, we aim to implement our programmes in schools with the highest need. Many children suffer from tooth decay and our mission is to reduce this, alleviate suffering in children who have tooth ache and thus cannot go to school. Our Live Smart Supervised Free Toothbrushing programmes have been shown to make a huge impact in improving children's oral health.

### **Where we work?**

Numbers of children in our toothbrushing programmes 2020

The UK 3,500

South Africa: Cape Town 15,000 with the help of 15 toothbrush mamas help to coordinate the daily and evening Live Smart Programmes

### **How carry out our duties:**

We measure of effectivity through our research programmes and our auditing and monitoring processes and impact measurement from our pro. Over the past few years, the Dental Wellness Trust research team have undertaken 4 research studies.

### **Our research Studies:**

Elderly Oral Health Study : Dr Alon Livny, Dr Leon Geffen, Dr Linda Greenwall, Dr Siobhan Anthony, Dr Luke Greenfield

Livesmart toothbrushing programmes: quantitative and qualitative presented at IADR in Cape Town Conference 2014 Dr Alon Livny, Dr Linda Greenwall, Professor Neil Myburgh

WellCon Study: Constic Community Fissure Sealant Programme carried out from 2013-2015 Dr Linda Greenwall, Dr Susanne Effenberger, Dr Alon Livny, Dr Siobhan Antony, Professor Neil Myburgh, Dr Dirk Smit- Presented at The IADR Conference in London 2018

## DENTAL WELLNESS TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

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Wellflair Study: 3 Fluoride Varnish Study undertaken in Cape Town in 2 schools. The children have varnish applied onto their teeth every 3 months by the toothbrush mamas and the children's teeth are checked every 6 months. Those Involved Dr Linda Greenwall, Professor Neil Myburgh, Dr Susanne Effenberger, Dr Marcus Cebula, Dr Dirk Smit, Dr Harriet Wright, Dr Jack Macsweeney. The first year results of the study have been presented by Dr Harriet Wright at the 2019 IADR Conference in Vancouver. We have completed 3 years of this study and will plan to expand the Wellflair Varnish study into more schools in the community.

Soup Kitchens in Khayalitcha and Mfuleni during Covid Pandemic.

Our team was managed by co chairs Karen Tollman and Rebecca Bryer of the Dental Wellness Foundation- the South African charity that Dental Wellness Trust supports. During Lockdown in South Africa, while schools were closed, we served 75,000 meals to the children in our programmes as there was little food available. 13 Soup Kitchens, run by the toothbrush mamas were set up to help feed the children in our programmes.

However, when the Covid - 19 pandemic struck, our schools closed, we decided we could reach out to other parts of society where our charitable work would continue to help those most in need at this time. Before care homes even came into the spot light, we decided to provide much needed tooth brushes and toothpaste to those vulnerable members of society who would be struggling at this time as the lack of visitors to keep Covid-19 at bay meant that essential personal hygiene essentials could not reach them.

Since the first week of lockdown we provided tooth brushes and toothpaste to a variety of places. Initially, we offered all our participating schools supplies to give out to families who were most in need; not just for the children but the adults too. We also contacted and provided brushes and paste to Crisis and Age UK.

We were fortunate to have had 2 donations just before lockdown from Dentaaid and GSK. Dentaaid donated over 3,000 tubes of toothpaste that also contained a brush in every box and GSK donated 500 tubes of Aquafresh. Without these donations we could never have reached so many vulnerable people so quickly.

Our work quickly spread to charities supporting adults with special needs living in care facilities, old age homes, care homes, hospices and many homeless charities that are providing hotel accommodation to those with nowhere to live. We even saw a request from The Royal National Orthopaedic Hospital which has become a trauma hospital for emergencies where bones may be involved. Patients were arriving with nothing and no visitors were allowed. The charity there had to provide everything, from clothes to personal care kits and they specifically needed toothbrushes and paste as the patients arrive from A&E.

We continued to deliver to as many places as we can and continued donations through until the end of May. Our supplies were thankfully been topped up by donations from a variety of other generous companies and individuals. The Dental Wellness Trust set up #covid19Dentalchallenge calling as many dentists as possible to donate their spare brushes and paste to their own local care homes and hospices.

Another of our Trustees, Hattie Wright, is currently redeployed to ICU in a major Hospital and has been able to train ICU staff in the importance of oral care during intubation. The mouth is the gateway to the body and with tubes reaching the lungs inserted, it is essential that oral hygiene is paramount in these desperately ill patients.

Once Lockdown ended we saw the return to school for our participating children. The schools were understandably reluctant to restart tooth brushing whilst adjusting to the new Covid way of working. Not wanting our children to miss out, we delivered over 2,000 tooth brushes, tooth pastes and tooth brushing charts to those schools who requested them. These were packed into take home packs so that the children would have a fresh tooth brush to use at home until such time that the schools re start daily brushing.

**Future Plans:** We are planning on continuing to expand our Live Smart Toothbrushing programmes in London and surrounding towns as soon as schools are ready. We need your help to expand our reach to double the number of children we are reaching in the UK and South Africa.

We are planning on building and funding a mobile dental van with the collaboration of the University of the western cape so that we can continue our community engagement work and outreach to more communities.

**DENTAL WELLNESS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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In the UK we are also working towards funding a dental bus so that we can reach more children in need of dental care. With dentists having been closed and many now with long waiting lists, it is so important that we reach children who may be suffering. A dental van will enable us to examine and treat children at school without having to enter the building. The bus would also double as a mobile classroom. More and more schools are reluctant to admit visitors, so a bus would mean we could continue our much needed work.

We have also begun an accreditation scheme in our schools with 4 tiers. This scheme will help our schools achieve Healthy Schools status or HEYL status for our nurseries. We also intend to have Covid compliant tooth brush holders in all our schools as soon as funds are raised.

Approved by order of the board of trustees on 26 March 2021 and signed on its behalf by:

Dr L H Greenwall - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DENTAL WELLNESS TRUST

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### **Independent examiner's report to the trustees of Dental Wellness Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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**

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

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

Lionel Deyong  
Scodie Deyong LLP  
Chartered Accountants  
4 Prince Albert Road  
London  
NW1 7SN

26 March 2021

**DENTAL WELLNESS TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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	<b>Notes</b>	<b>30.9.20 Unrestricted fund £</b>	<b>30.9.19 Total funds £</b>
<b>INCOMING RESOURCES FROM</b>			
Donations received		55,242	77,064
<b>EXPENDITURE ON</b>			
Raising funds		26,054	38,260
<b>Charitable activities</b>			
Donations made		41,453	14,532
Other		24,249	12,068
<b>Total</b>		<u>91,756</u>	<u>64,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		(36,514)	12,204
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		83,923	71,719
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,409</u></u>	<u><u>83,923</u></u>

The notes form part of these financial statements

**DENTAL WELLNESS TRUST****BALANCE SHEET  
30 SEPTEMBER 2020**

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		47,409	83,923
		<u>47,409</u>	<u>83,923</u>
<b>NET CURRENT ASSETS</b>		<u>47,409</u>	<u>83,923</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,409	83,923
		<u>47,409</u>	<u>83,923</u>
<b>NET ASSETS</b>		<u>47,409</u>	<u>83,923</u>
<b>FUNDS</b>	4		
Unrestricted funds		47,409	83,923
		<u>47,409</u>	<u>83,923</u>
<b>TOTAL FUNDS</b>		<u>47,409</u>	<u>83,923</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2021 and were signed on its behalf by:

L H Greenwall - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

Income from activities for generating funds is recognised on a receivable basis.

Investment income arises from interest bearing bank accounts and is recognised on a receivable basis.

### **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Income and resources expended does not include tooth care products donated or work done by the trustees and volunteers.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Fund accounting**

Unrestricted funds are comprised of accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Board of Trustees in furtherance of the general charitable objectives.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted fund £</b>
<b>INCOMING RESOURCES FROM</b>	
Donations received	77,064
<b>EXPENDITURE ON</b>	
Raising funds	38,260
<b>Charitable activities</b>	
Donations made	14,532
Other	12,068
<b>Total</b>	<u>64,860</u>
<b>NET INCOME</b>	<u>12,204</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	71,719
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>83,923</u></u>

## 4. MOVEMENT IN FUNDS

	<b>At 1.10.19 £</b>	<b>Net movement in funds £</b>	<b>At 30.9.20 £</b>
<b>Unrestricted funds</b>			
General fund	83,923	(36,514)	47,409
<b>TOTAL FUNDS</b>	<u>83,923</u>	<u>(36,514)</u>	<u>47,409</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	55,242	(91,756)	(36,514)
<b>TOTAL FUNDS</b>	<u>55,242</u>	<u>(91,756)</u>	<u>(36,514)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 4. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	71,719	12,204	83,923
	<u>71,719</u>	<u>12,204</u>	<u>83,923</u>
<b>TOTAL FUNDS</b>	<u>71,719</u>	<u>12,204</u>	<u>83,923</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,064	(64,860)	12,204
	<u>77,064</u>	<u>(64,860)</u>	<u>12,204</u>
<b>TOTAL FUNDS</b>	<u>77,064</u>	<u>(64,860)</u>	<u>12,204</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	71,719	(24,310)	47,409
	<u>71,719</u>	<u>(24,310)</u>	<u>47,409</u>
<b>TOTAL FUNDS</b>	<u>71,719</u>	<u>(24,310)</u>	<u>47,409</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,306	(156,616)	(24,310)
	<u>132,306</u>	<u>(156,616)</u>	<u>(24,310)</u>
<b>TOTAL FUNDS</b>	<u>132,306</u>	<u>(156,616)</u>	<u>(24,310)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2020.

**DENTAL WELLNESS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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	<b>30.9.20</b>	<b>30.9.19</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Donations received</b>		
Donations	55,242	77,064
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>55,242</b>	<b>77,064</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event costs	26,054	38,260
 <b>Charitable activities</b>		
Donations	41,453	14,532
 <b>Support costs</b>		
<b>Management</b>		
Postage and stationery	1,847	727
Sundries	2,431	1,575
Consultancy fees	19,758	9,600
	<hr/>	<hr/>
	24,036	11,902
 <b>Finance</b>		
Bank charges	213	166
	<hr/>	<hr/>
Total resources expended	91,756	64,860
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(36,514)</b>	<b>12,204</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements