

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

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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DENTAL WELLNESS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

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

- 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

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

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

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

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

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**

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

DENTAL WELLNESS TRUST**BALANCE SHEET
30 SEPTEMBER 2021**

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

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

4. MOVEMENT IN FUNDS

| | At 1.10.20 £ | Net movement in funds £ | At 30.9.21 £ |
|---------------------------|----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 47,409 | 8,300 | 55,709 |
| TOTAL FUNDS | <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:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 49,596 | (41,296) | 8,300 |
| TOTAL FUNDS | <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 £ |
|---------------------------|-----------------------------|--|-----------------------------|
| Unrestricted funds | | | |
| General fund | 83,923 | (36,514) | 47,409 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 55,242 | (91,756) | (36,514) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|-----------------------------|--|-----------------------------|
| Unrestricted funds | | | |
| General fund | 83,923 | (28,214) | 55,709 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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 £ |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 104,838 | (133,052) | (28,214) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <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

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**

| | 30.9.21 £ | 30.9.20 £ |
|---------------------------------------|---------------|-----------------|
| INCOMING RESOURCES | | |
| Donations received | | |
| Donations | <u>49,596</u> | <u>55,242</u> |
| Total incoming resources | 49,596 | 55,242 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Event costs | 3,064 | 26,054 |
| Charitable activities | | |
| Donations | 16,767 | 41,453 |
| Support costs | | |
| Management | | |
| 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 |
| Finance | | |
| Bank charges | <u>165</u> | <u>213</u> |
| Total resources expended | <u>41,296</u> | <u>91,756</u> |
| Net income/(expenditure) | <u>8,300</u> | <u>(36,514)</u> |