

COMPANY REGISTRATION NUMBER: 07871488
CHARITY REGISTRATION NUMBER: 1145872

Dental Mavericks Limited
Company Limited by Guarantee
Financial Statements

31st December 2023

Dental Mavericks Limited
Company Limited by
Guarantee Financial Statements
Year ended 31 December 2023

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st December 2023

Reference and administrative details

| | |
|--|--|
| Registered charity name | Dental Mavericks |
| Charity registration number | 1145872 |
| Company registration number | 07871488 |
| Principal office and registered office | 33 Frank Parkinson Court Guiseley Leeds England LS20 9EY |

| | |
|--------------|--|
| The trustees | Mrs C Gedge Mr R Howarth Mr Gautam Sharma Mrs Gill Bird |
|--------------|--|

| | |
|----------------------|--|
| Independent examiner | Paul F Pattison. B.Sc. (Econ.) FCMA CGMA Independent Finance Professional. Finca Los Madroños, Apdo 202. Correos. Coin. Malaga. Spain. 29100 |
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MONITORING AND EVALUATION REPORT

DENTAL MAVERICKS

MOROCCO

April-October 2023





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PART A- Executive Summary

PART B – Project Details

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EXECUTIVE SUMMARY

The mission of Dental Mavericks (DM) is to make emergency dental care accessible to vulnerable populations and promote oral hygiene education and practise through its work in Morocco. In all activities we are guided by our core values: stress-free dentistry, pain-free dentistry, quality, building strong relationships, and long term change.

On the fourth day of World Health Assembly 74, that was held in 2021 from 24 May to 1 June 2021, Member States affirmed their united commitment to oral health by approving a WHO resolution on Oral health that was put forward in 2021 by Sri Lanka and other Member States at the WHO Executive Board meeting in January, effectively putting oral health back on the global health agenda. The resolution recognizes the global burden of oral diseases and their associations with other conditions, urging Member States to address shared risk factors, enhance the professional capacity of oral health professionals to deliver consistent and quality care, and to include oral health in universal health coverage (UHC) benefit packages. It also asks WHO to develop a global strategy and action plan on oral health with 2030 targets, among other follow-up actions.





PROJECT DETAILS

In line with the mission of DM, and in an effort to provide relief to those most in need of dental services, in three locations in Morocco; Asni, Chefchaouen and Essaouira we managed to visit two of the locations and are recruiting for all three in 2024. This document reports on the results of the third phase of the project implemented between April and October 2023 and outlines the opportunities for improvement and gives recommendations for future work.



| | |
|---------------------------|---|
| Completed by: | Samanta Espinosa, Dental Mavericks Coordinator |
| Location(s): | Asni and Chefchaouen |
| Objective(s): | To improve oral health among Moroccan communities by increasing access to quality and dignified dental care. |
| Date(s): | April-October 2023 |
| Contracted clinics | Asni: In association with the Eve Branson Foundation, Asni Elementary School. Chefchaouen: Babtaza, Magoo, Tissouka schools. |
| Volunteers | Co-ordinator: Samanta Espinosa Executive Director: Cally Walker Social Media: Abby Leach |



PROJECT EVALUATION

The following activities were completed as part of the assessment:

| Indicator | Significance – Why we measure it |
|--|--|
| Cost/Procedure (Efficiency) | <ul style="list-style-type: none"> - The lower the cost per procedure, the more procedures we can perform, and thus the most benefit to the community (provided the quality of our services is maintained) - We just about break even on our trips and monthly donations cover admin. Connect My Marketing covers office administration needs. Everything else is self funded. |
| | Results: <ul style="list-style-type: none"> - 19€ per appointment (in line with the results from previous months) |
| Number of Patients Treated: 1452 (Impact) | <ul style="list-style-type: none"> - The purpose of Dental Mavericks is to reach as many people in need as possible. - The more patients we treat, the more impact we reach within the community. This would create a snow-ball effect, increasing the proportion of the population free of dental pain. |
| Patients Demographic | <ul style="list-style-type: none"> - We want to ensure that within the communities in rural areas with little access to dental care, they get treated in a dignified, pain free environment. - We collect and analyse data and compare the results. The positive impact in the future is oral care education and everyone gets a toothbrush and toothpaste. |
| Quality | Results October 2023: <ul style="list-style-type: none"> - Randomly selected patients' files were filled out correctly - Randomly selected medical products' expiry dates haven't passed - The personnel were wearing gloves and masks. - The clinics were clean and tidy, everything was well disinfected between the patients, the atmosphere was relaxed and friendly. |



As part of the report we also asked the team present at the clinic for their feedback:

Dentist: Aziz Shamsaldeen, from the UK

Q1: What's your experience been like?

It's lovely, I wish everybody to try it. Four days here and we've done a lot of things, make people happy, I ask everyone, you should try it, it's a really nice experience.

Q2: Would you recommend it?

I would come again definitely, maybe in six months, maybe next year but I'll come again, i'm very willing to contribute to it.

Therapist: Gill Bird, from New Zealand

Q1: What's your experience been like?

This is my fourth trip, there wasn't a team of New Zealanders with me so I got to meet all these amazing people from the UK and we all gelled, it only took like a day, we were all a team. You can really see it in peoples faces 'oh my God, this is so amazing'

Q2: Would you recommend it?

Yes, it's completely life changing. Once you've come once, and had the experience, it becomes a little bit addictive and you want to do it again. You're always wanting to talk about it and people give me a hard time saying 'when I was in Morocco...' So many of my friends have come and joined and they're telling people, it's just giving back, even though the trip is long.

Hygienist: Tracy Doole, from Northern Ireland

Q1: What's your experience been like?

It's been absolutely amazing, I've learned so much every day and it's great to see different cultures and working as part of a dental team, everyone's working together, it's just been fabulous.

Q2: Would you recommend it?

Definitely, the friendship I've made, the people we've met and just the difference that we made in providing treatment to get people out of pain has been so invaluable and I've learned a lot.

Nurse: Mariam Kadmaoui, from Morocco

Q1: What's your experience been like?

Very great, I've learned a lot of things, it's an amazing experience, an amazing journey, I met a lot of people, we work with the children, they were happy, it was good.

Q2: Would you recommend it?

This is my second time, for me, I would do it every time and I do recommend it to anyone who is interested.



CONCLUSION & RECOMMENDATIONS



The results from the report are satisfactory and gives us confidence to set new goals for future projects. There is a pressing need for organisations like Dental Mavericks to provide relief in certain areas, especially for children. One of our goals is to maintain an oral hygiene program for children to reintroduce better sustainability and long-term change into our activities in Morocco. Another is to build a permanent clinic in Bab Taza where visiting and local dental teams can treat the surrounding communities and provide better all round dental care.

----- **END OF REPORT** -----

Dental Mavericks Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2023

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 5 December 2011 and registered as a charity on 13 February 2012, it is governed by its memorandum and articles of association.

The Trustees, who are also directors for the purpose of company law, and who served during the year were:

Mrs C Gedge

Mr C Branfield

Mr Gautam Sharma

Mrs Gill Bird

Trustees are chosen for the help and service to move forward projects for Dental Mavericks.

They have general understanding of dentistry as a whole and will have visited Morocco at least once with Dental Mavericks.

They are chosen and supported by the existing Trustees of the charity.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute GBP 1 in the event of winding up.

Indemnity insurance has not been taken out in the year, each of the volunteers arranges their own insurance.

Objectives and activities

The Charity's objects are to promote, encourage, organise and develop good dental health and education thereof, including the direct provision of dentistry, to third world populations with particular direction towards children in North Africa and Lebanon.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Dental Mavericks Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st December 2023

Public Benefit

Section 4 of the Charities Act 2006 requires the Trustee Board to comply with their duty to have due regard to the public benefit guidance published by the Charity Commission in exercising their powers or duties.

The Trustee Board has reviewed the organisation's vision, mission and key objectives in the context of its charitable purposes and considers that they meet the two key principles of public benefit as identified by the Charity Commission:

- there must be an identifiable benefit or benefits
- benefit must be to the public, or section of the public

The Trustee Board reviews all work undertaken by Dental Mavericks to ensure that it is in line with the key objectives and hence it is deemed to be for the public benefit according to the Charity Commission guidance.

Financial review

Income for the year amounted to GBP 46,417 (2022– GBP 33,571), with expenditure of GBP 29,015 (2022– GBP 21,672), leaving a net surplus for the year of GBP 17,402 (2022: surplus of GBP 11,899).

Reserves Policy

The Trustees have a reserve policy to set aside reserves equal to 10% of all income. Reserves are held to ensure continuation of the services provided until further funds can be raised. Reserves at 31 December 2023 stood at GBP 63,726 (2022 GBP 46,324) which is in excess of this target.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Dental Mavericks

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

Trustees' responsibilities statement

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

The trustees' annual report was approved on 10th May 2024 and signed on behalf of the board of trustees by:



.....
Mrs C Gedge

Independent Examiner's Report to the Trustees of Dental

Mavericks Year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 6 to 12.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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').

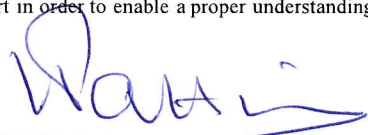
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Paul F Pattison B.Sc. (Econ.) FCMA CGMA
Independent Finance Professional
Finca Los Madroños, Apdo 202,
Correos. Coin. Malaga.29100
Spain.

Dated: 10th May 2024

Dental Mavericks Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

| | | 2023 | | 2022 | |
|---|-------|--------------------|-------------|--------------------|-------------|
| | Note: | Unrestricted Funds | Total Funds | Unrestricted Funds | Total Funds |
| | | GBP | GBP | GBP | |
| Income and Endowments | | | | | |
| Donations and Legacies | 5 | 46.417 | 46.417 | 33.571 | 33.571 |
| Income from Charitable Activities | 6 | | | 0 | 0 |
| Other Trading Activities | 7 | | | 0 | 0 |
| Investment Income | 8 | | | 0 | 0 |
| | | 46.417 | 46.417 | 33.571 | 33.571 |
| Expenditure | | | | | |
| Raising Funds | 9 | | | 0 | 0 |
| Expenditure on Charitable Activities | 10,11 | 29.015 | 29.015 | 21.672 | 21.672 |
| Total Expenditure | | 29.015 | 29.015 | 21.672 | 21.672 |
| Net Expenditure and net movement on funds | | | | | |
| | | 17.402 | 17.402 | 11.899 | 11.899 |
| Reconciliation of Funds | | | | | |
| Total Funds Brought Forward | | 46.324 | 46.324 | 34.425 | 34.425 |
| Total Funds Carried Forward | | 63.726 | 63.726 | 46.324 | 46.324 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL POSITION as at 31st December 2023

| | Note: | 2023 | 2022 |
|--|-------|---------------|---------------|
| CURRENT ASSETS. | | | |
| Cash at bank | | 65.226 | 47.824 |
| Creditors: Amounts falling due within one year | 15 | -1.500 | -1.500 |
| Net Current assets | | 63.726 | 46.324 |
| Net Assets | | <u>63.726</u> | <u>46.324</u> |
| FUNDS OF THE CHARITY | | | |
| Unrestricted Funds | | 63.726 | 46.324 |
| Total Charity Funds | | <u>63.726</u> | <u>46.324</u> |

For the year ending 31 December 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:

* The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

These financial statements were approved by the board of trustees and authorised for issue on 10th May 2024 and are signed on behalf of the board by:

Ms C Gedge



Company Registration Number 07871488

The Notes on Pages 8 to 12 form part of these financial statements.

Notes to the Financial Statements Year ended 31 December 2023

1. General information

The charity is a private limited company by guarantee (no. 07871488), registered in England and Wales and a registered charity in England and Wales (no. 1145872). The address of the registered office is 33 Frank Parkinson Court, Guisley, Leeds, England, LS20 9EY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Dental Mavericks meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgment and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the date of the statement of financial position and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Details of these judgements are set out in the accounting policies

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured.

Resources expended

All resources expended are included in the statement of financial activities on an accruals basis and include attributable VAT which cannot be recovered.

Costs of raising funds are those costs incurred in relation directly in the pursuit fundraising activities.

Costs of charitable activities comprise all costs directly attributable to and in support of the charitable objects.

Tangible assets

Individual asset costing GBP 5,000 or more are capitalised at historical cost. Items below this level are consumables and are expensed in the period incurred.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The company is limited by guarantee to a value not exceeding GBP 1 per member.

Dental Mavericks Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 December 2023

| | 2023 | | 2022 | |
|---------------------------------|--------------------|-------------|--------------------|-------------|
| | Unrestricted Funds | Total Funds | Unrestricted Funds | Total Funds |
| | GBP | | GBP | |
| 5. Donations and Legacies | 46.417 | 46.417 | 33.571 | 33.571 |
| Totals | 46.417 | 46.417 | 33.571 | 33.571 |
| 6. Charitable Activities | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| 7. Other Trading Income | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| 8. Investment Income | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| 9. Expenditure on Raising Funds | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |

Dental Mavericks Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 December 2023

| | 2023 | | 2022 | |
|----------------------------------|--------------------|---------------|--------------------|---------------|
| | Unrestricted Funds | Total Funds | Unrestricted Funds | Total Funds |
| | GBP | | GBP | |
| 10. Charitable Activities | | | | |
| Staff Costs | 10,543 | 10,543 | 562 | 562 |
| Dental/Medical Equipment | 3,994 | 3,994 | 19,357 | 19,357 |
| Travel Expenses | 10,859 | 10,859 | | |
| Computer Costs | 44 | 44 | | |
| Printing Postage and Stationery | 1,724 | 1,724 | | |
| Bank Charges | 351 | 351 | 130 | 130 |
| Independent Examiner's fee | 1,500 | 1,500 | 1,500 | 1,500 |
| Telephone | - | - | 123 | 123 |
| Total Charitable Expenses | 29,015 | 29,015 | 21,672 | 21,672 |

11 Expenditure on Charitable activities by activity type

| | Activities | 2023 | 2022 |
|---------------------------------|--------------|---------------|---------------|
| | | Support Costs | |
| Staff Costs | | 10,543 | 562 |
| Dental/Medical Equipment | 3,994 | | 19,357 |
| Travel Expenses | | 10,859 | |
| Computer Costs | | 44 | |
| Printing Postage and Stationery | | 1,724 | |
| Bank Charges | | 351 | 130 |
| Independent Examiner's fee | | 1,500 | 1,500 |
| Telephone | | 0 | 123 |
| Total | 3,994 | 25,021 | 21,672 |

12 Analysis of support Costs

| | Support Costs | Total 2023 | 2022 |
|----------------------------|---------------|---------------|--------------|
| Governance Costs | | | |
| Independent Examiner's fee | 1,500 | 1,500 | 1,500 |
| Bookkeeping fees | | | |
| Other accountancy Fees | | | |
| Other support Costs | | 25,353 | 253 |
| | 1,500 | 26,853 | 1,753 |

13 Staff Costs.

No salaries or wages have been paid to members of the committee during the year.

The average head count of employees during the year was 1 (2022: 1).

Staff Costs include all associated overheads.

No employee received employee benefits of more than £60,000 during the year (2022: £60,000).

14. Key management personnel and Trustee remuneration and expenses.

No remuneration was paid to trustees during the year or previous year.

15. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|----------|--------------|--------------|
| Accruals | 1.500 | 1.500 |
| Total | <u>1.500</u> | <u>1.500</u> |

16. Analysis of Charitable Funds

Unrestricted Funds

| | At January 1, 2023 | Income | Expenditure | At 31 December, 2023 |
|--------------------|---------------------------|---------------|--------------------|-----------------------------|
| | GBP | GBP | GBP | GBP |
| Unrestricted Funds | 46.324 | 46.417 | 29.015 | 63.726 |
| Total | <u>46.324</u> | <u>46.417</u> | <u>29.015</u> | <u>63.726</u> |

All funds in 2023 were unrestricted

| | 2023 | 2022 |
|----------------------------|---------------|---------------|
| | GBP | GBP |
| Current assets | 65.226 | 47.824 |
| Creditors less than 1 year | -1.500 | -1.500 |
| Net Assets | <u>63.726</u> | <u>46.324</u> |

18. Related parties

The charity was under the control of the trustees throughout the current and previous year.

There were no transactions with related parties during the year (2022 - Nil).