

# BRIDGE2AID

England & Wales · Charity number 1170578

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-12-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bridge2aid  
The Keepers  
Symn Lane  
Wotton-Under-Edge  
GL12 7BD

**Phone** 01453 546776

**Email** [enquiries@bridge2aid.org](mailto:enquiries@bridge2aid.org)

**Website** [www.bridge2aid.org](http://www.bridge2aid.org)

## Activities

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**Objects:** THE RELIEF OF SICKNESS AND PAIN BY THE PROVISION OF EMERGENCY DENTAL SERVICES AND TRAINING IN TANZANIA AND IN SUCH OTHER PARTS OF AFRICA OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

**Activities:** THE PRIMARY OBJECT OF THE CHARITY IS THE RELIEF OF PAIN BY PROVISION OF EMERGENCY DENTAL SERVICES AND TRAINING IN EAST AFRICA. THIS PRIMARILY INVOLVES RAISING FUNDS FOR THE WORK CARRIED OUT BY OUR LOCAL NGO PARTNER EH4ALL AND BY ADMINISTRATING VOLUNTEER PROGRAMMES FOR DENTISTS AND OTHER VOLUNTEERS TO BE PART OF OUR TRAINING PROGRAMMES

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- Malawi
- Tanzania
- Bristol City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£143,965	£242,008	-	-
2023-12-31	£259,014	£181,495	-	-
2022-12-31	£144,981	£164,826	-	-
2021-12-31	£169,857	£109,426	-	-
2020-12-31	£219,797	£199,621	-	-

## Trustees

Name	Role	Appointed
Abisola Asuni		2025-07-09
Bob Newsome Mr		2025-07-09
Caron Lesley Best Mrs		2024-07-04
Dr Nila Jackson		2024-07-04
Ian Wilson		2023-10-16
JOHN GORDON MILNE		2018-12-10
Martha Thomas Mwammale		2025-01-14
Patrick Allen		2025-01-14
Robert Dyas Mr		2024-10-01

**BRIDGE2AID**

England & Wales - Charity number 1170578

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# Accounts

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# Report of the Trustees and Annual Accounts

Year Ended 31 December 2024



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# Report of the Trustees and Annual Accounts



## Charity Information

Trustees:	<p>Colin Cohen (Chair – resigned 14th January 2025)            Caron Best (Chair from 14th January 2025)            Dr Ian Wilson            Dr John Milne            Dr Andrew Paterson            Dr Nila Jackson (appointed 4th July 2024)            Dr Robert Dyas (appointed 1st October 2024)            Martha Mwammale (appointed 14th January 2025)            Patrick Allen (appointed 14th January 2025)            Bob Newsome (appointed 9th July 2025)            Dr Abisola Asuni (appointed 9th July 2025)</p> <p>Arun Mehra (resigned 7th March 2024)            Ian Kerr (resigned 14th January 2025)</p>
Chief Executive:	Shaenna Loughnane
Registered Office:	<p>The Keepers            Symn Lane            Wotton-Under-Edge            Gloucestershire            GL12 7BD</p>
Registered Charity Number:	1170578
Report of the Independent Examiners	<p>MSK Solutions Ltd            2 Jasmine Close            Redhill            Surrey            RH1 5LH</p>
Bankers:	<p>Lloyds Bank Plc            23 Long Street            Wotton-Under-Edge            Gloucestershire            GL12 7DA</p>



## A Word from the CEO

2024 was a year full of energy and real progress for Bridge2Aid. Thanks to the volunteer-led operating model we set in motion at the end of 2023, in Tanzania we were able to strengthen our partnerships, work more closely with the government and Tanzanian Dental Association, and trial a better way to upskill Dental Therapists, all while expanding community oral health education. One of our greatest achievements this year was advancing the fight against Infant Oral Mutilation (IOM): through large-scale education and ongoing monitoring, alongside outreach and capacity-building with our local partners, we made meaningful steps toward lasting change. In the UK and Malawi, we built on our existing partnerships and started to make plans to expand our impact in 2025 and beyond.

But beyond the numbers and initiatives, what really matters is the amazing community behind Bridge2Aid. Our small and dedicated team has poured extraordinary energy into every step of our journey this year, always pushing us forward, while our trustees have provided steadfast and thoughtful leadership to guide our course.

Our volunteers? Tireless, enthusiastic, and always ready to pitch in. And our friends, donors, and supporters - you're the reason we can carry on, working alongside our partners to make a huge difference to the lives of so many. The UK dental industry has stood shoulder-to-shoulder with us, giving us the support, equipment, funding, and advocacy we need to keep going strong. We're genuinely thankful for that belief in us and our work.

A special thank you goes to our Tanzanian strategic partners- THEDI, Dr Nila, and countless others - whose knowledge and leadership keep our work appropriate, sustainable, and effective.

Looking ahead, there's a lot to be excited about. With the national rollout of IOM prevention on the horizon, and our workforce training and education programmes gearing up to expand, 2025 is set to be a big year for us. We're committed to growing thoughtfully- learning, listening, and working side-by-side with our partners - so that the communities we serve can enjoy better, lasting access to quality oral health care.

Thank you for being part of our journey. Your trust and support make all the difference, and together, we're creating lasting change. Here's to another year of impact ahead!

**Shaenna Loughnane**

Chief Executive





## A Word from the Chair

2024 has been a year of both impact and introspection for Bridge2Aid. As I reflect on my first year as Chair, I'm incredibly proud of what we've achieved - and deeply aware of the evolving landscape we must continue to navigate.

The charity sector is facing significant challenges: funding is increasingly competitive, donor expectations are shifting, and the need for measurable, sustainable impact has never been greater. In this context, Bridge2Aid's ability to adapt, stay lean, and remain mission-focused has been vital.

At the heart of this resilience is our exceptional team. Shaenna Loughnane, our CEO, continues to lead with vision, clarity, and unwavering commitment. Her ability to balance strategic thinking with hands-on delivery has been instrumental in driving our programmes forward. I also want to recognise Annie, whose operational support ensures we stay on track day to day, and Keith, whose financial oversight has helped us remain stable and transparent in a tough economic climate.

Equally vital is the work happening on the ground. I want to pay special tribute to Dr Nila, whose leadership and dedication in Tanzania have been central to the success of our outreach and training programmes. His ability to connect with communities, deliver high-quality care, and mentor others is a shining example of Bridge2Aid's values in action.

Together, this team - supported by our volunteers, donors, and trustees - has delivered high-impact programmes across Tanzania, Malawi, and the UK. From scaling IOM education and workforce training to embedding socially accountable dental education in universities, these achievements are not just milestones; they're stepping stones toward a more resilient, responsive, and forward-looking organisation.

As trustees, we recognise that Bridge2Aid must continue to evolve. In the year ahead, we'll be reviewing our strategy, strengthening governance, and exploring new ways to grow our supporter base and deepen our partnerships. Our goal is to ensure that Bridge2Aid remains not only relevant, but indispensable - a trusted leader in community-led oral health solutions.

Thank you to our volunteers, donors, partners, and fellow trustees for your continued belief in our mission. Your support is what makes this work possible.

**Caron Best**

Chair of Trustees



## Report of the Trustees

The Trustees present their annual report and the charity's financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document and the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

### Our Purpose

Bridge2Aid is a UK-based dental training charity working to reduce dental pain and disease amongst people living in remote and rural communities by strengthening local capacity for prevention and treatment. We work with local NGOs, community health workers, teachers, community leaders, dental associations and governments, developing programmes that respond to local need, build skills, and reinforce existing health systems.

Alongside delivering our own programmes, we support other organisations to ensure their outreach is impactful, sustainable, scalable, and community-driven. Our work focuses on Africa and the UK, but we are open to assisting underserved communities globally - where our expertise can add value.

The global burden of oral disease remains significant: c.3.5 billion people are affected worldwide, with 75% living in low- and middle-income countries; oral diseases are among the most common NCDs yet are largely preventable. Our work addresses this inequity through community education, workforce training, outreach and advocacy.

### Our Core Values

1. **Community & Inclusion:** We are committed to building relationships, welcoming everyone who shares our values, and supporting all stakeholders to ensure a sense of belonging and respect.
2. **Integrity & Accountability:** We uphold ethical standards, transparency, and trust in all our actions, remaining focused on our mission and delivering on our commitments to underserved communities.
3. **Excellence & Learning:** We prioritise professionalism, continuous improvement, and effective training to achieve lasting impact and organisational growth.
4. **Collaboration & Partnership:** We believe meaningful change happens through co-design and collaboration with local communities and partners, ensuring sustainable and locally owned programmes.
5. **Equity & Advocacy:** We advocate for fair access to healthcare and education, amplifying the voices of underserved communities and focusing resources where the need is greatest.



## Our Strategy

We deliver this by:

- Working with Health Ministries and in-country professional bodies to identify where we add value to national and regional oral health plans.
- Designing programmes that can be delivered effectively and sustainably within existing systems.
- Partnering with trusted local NGOs and stakeholders for optimum delivery and scale.
- Securing funding for programmes co-designed with local leaders. These principles continue to guide our 2024–25 programmes and align with our emerging 2026–29 strategic direction focused on systems-strengthening, capacity-building, and partnership-led outreach and consultancy.

## Recent Achievements (2024)

### Tanzania – Tackling Oral Health Inequities with THEDI and Partners

**Partnership and advocacy.** In 2024 we deepened collaboration with Tanzania Health Environment and Development Initiatives (THEDI) and the Tanzanian Dental Association, under the guidance of the Ministry of Health, to improve access to oral health education and care in the Mwanza region.

**Phase 1 – Oral health promotion.** In May, a small UK volunteer team worked with THEDI to train 265 primary school teachers and coordinators and 166 Community Health Workers (CHWs) in Misungwi District to plan and implement oral health promotion for schoolchildren and communities. THEDI/ Colgate distributed 23,000+ posters and leaflets into schools, health facilities and communities. Three months later, 92% of visited schools had school-based oral health action plans.

**Phase 2 – Upskilling Dental Therapists & Outreach (October).** With THEDI and Colgate-Palmolive, we ran a two week outreach and training programme focusing on priority competencies identified with the Ministry of Health and the Tanzanian Dental Association (e.g., single-root RCT with radiographs, incision & drainage, partial dentures, paediatric behavioural management, and use/interpretation of periapical radiographs). Eight Dental Therapists (including the District Dental Officer) received hands-on training; 1,746 patients were screened and 1,421 treated, including 230 children; all screened patients received oral health instruction. Post programme feedback from trainees evidenced increased competence and confidence, supporting sustained improvements in care.

### Tanzania – Eradicating Infant Oral Mutilation (IOM)

Working with our partner Dr Nila Jackson, we delivered 12 IOM education programmes across Musoma and surrounding districts. 5,189 IOM champions were trained; 879 teachers attended workshops and subsequently trained a further 9,185 teachers; through school lessons, messages reached 470,544 pupils. Among workshop attendees, belief that IOM would stop childhood illness fell from 77% to 25% (pre /post workshop). We also introduced oral health education and disease prevention elements into the workshops using UK volunteers.

Follow up monitoring at three and six months reinforced behaviour change and message retention. Across 88 schools visited three months post training, teachers had delivered IOM lessons to 60,920 pupils, who could describe IOM's harms and appropriate care seeking (health facility, not traditional healers). Clinic interviews with postnatal mothers confirmed community penetration of key messages.





## Malawi – Digital CPD for Dental Therapists

We continued collaboration with the Dental Association of Malawi, Smileawi, Maldent and the Ministry of Health on digital CPD for Dental Therapists. Staff changes within the Ministry caused delays; however, we delivered an introduction session for Dental Therapists in the Central and Southern regions, updated online modules, and convened UK stakeholders to progress implementation.

## UK – Socially Accountable Dental Education

With the University of Bristol Dental School we delivered teaching on global oral health, inequities and community engagement for Years 1, 2 and 4, and prepared 4th years to deliver oral health training in care homes. Eighty 4th year students ran sessions with care staff across 16 care homes. Discussions began with a second dental school about programme replication.

## Looking Forward (2025)

- **Tanzanian oral health programme.** We plan to run two further teacher/CHW training rounds; two, two week outreach/training programmes with 16 Dental Therapists invited; and launch a remote mentoring scheme for all participating Therapists to consolidate skills and embed service improvements.
- **National IOM roll out (Tanzania).** At the invitation of the Ministry of Health, we will support the national roll out of IOM education, beginning with the Morogoro Region. A national launch is planned for March 2025, followed by 21 education programmes engaging c.8,834 attendees, including 840 teachers, cascading messages into 1,034 villages and 1,327 schools. We will also work with Dr Nila to gather data and knowledge for further advocacy.
- **Malawi digital CPD.** With our partners, we will deliver online training to ~50 Dental Therapists in Central and Southern Regions and support a cascade programme whereby trained therapists engage community health volunteers in oral health promotion.
- **UK education.** We will continue to expand our socially accountable education model and oral health outreach programme with Bristol Dental School and launch a similar programme with Leeds Dental School in September.
- **Governance.** We will conduct a trustee skills audit and ensure our trustees and governance structures are fit for purpose to take us to the next stage of development.
- **Strategy Review.** We will conduct a strategy review to ensure that our plans align with our goal to be the go to experts for impactful, partnership led outreach and capacity building that strengthens local health systems.
- **Funding.** We will focus on relational, rather than transactional fundraising and aim to rebuild our community of supporters from the wider dental industry. At the time of writing this report, this strategy is starting to work. We are the 2025/26 Charity of the Year for the British Dental Industry Association and recently 100 team members from our corporate partners took on the ‘Snowdon by Night’ challenge.



## Financial Review

The charity continued to operate a lean, volunteer led core with targeted use of self-employed consultants, prioritising restricted programme delivery and prudent overhead management, consistent with the approach adopted in late 2023. The trustees consider the year end position and cash resources appropriate to meet planned commitments and to manage foreseeable risks within our reserves policy.

Due to a large restricted grant at the end of 2023, our charitable income fell from £259,014 in 2023 to £143,965 in 2024. This grant was spent in 2024, so our costs increased from £181,495 to £242,008. This means our total reserves fell from £146,077 at the end of 2023 to £48,034 at the end of 2024. £44,534 of the £48,034 is unrestricted and the balance of £3,500 is restricted.

## Future Financial Aims and Activities

For 2025 we will maintain tight core costs, diversify income (trusts and foundations, corporate partnerships, community giving), and continue to seek multi year funding for Tanzania IOM roll out, Mwanza workforce and education programmes, Malawi digital CPD, and UK education initiatives. The Board will monitor unrestricted reserves and designated funds to ensure programme delivery and organisational resilience.

## Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. The trustees review the policy annually in light of programme pipeline, operating model, and risk assessment, and aim to hold a prudent level of free reserves to cover essential commitments and short term shocks. The trustees have determined that the Charity needs free reserves for the following purposes:

- To manage the risk of unforeseen emergency or other unexpected needs for funds.
- To protect against unforeseen income fluctuations.
- To provide income for the effective running of the organisation and manage fluctuations in expenditure levels and unforeseen operational costs.
- To protect against unforeseen expenditure due to working in inherently risky countries and situations.
- To ensure the charity has enough income to cover service contract costs.

Based on the above policy, the trustees calculated that a desirable level of free reserves as of 1st January 2025 would be £30,000. It was decided that if the free reserves outlook exceed £90,000 over a 12 month period Bridge2Aid will plan to utilise these funds to further our charitable activities.

## Major Financial Developments Post Year End

At the date of approving this report, no major financial events have occurred after the year end that require separate disclosure beyond the information in the accounts.





## Structure, Governance and Management

### Governing Document

Bridge2Aid is established as a Charitable Incorporated Organisation (CIO). The CIO was registered on 6 December 2016 and became the operational entity in January 2019 following transfer from the original charity. Our governing instruments remain those noted in prior reports (Declaration of Trust dated 29 January 2002, Supplementary Declaration 12 May 2002, Deed of Variation 11 July 2005), as applied to the CIO.

### Governance

The Board meets at least quarterly to set strategy and oversee finance, policy and governance. Day to day delivery is delegated to the CEO and a small leadership team, with clinical advice from volunteer advisors and input from an industry Advisory Board. Trustees are appointed by Board resolution to broaden skills as needed. Induction includes meetings with the Chair/CEO and access to Charity Commission guidance; skills audits inform Board development. We uphold zero tolerance for bribery and corruption and comply with the UK Bribery Act 2010. We register all conflicts of interest.

### Management Responsibilities

In 2024 Bridge2Aid continued with a predominantly volunteer led structure with targeted use of self employed consultants under services contracts while the optimal operating model is refined. The CEO role continued to be held by Shaenna Loughnane and the Financial Controller by Keith Du-rose – both in a self-employed capacity.

### Major Risks

Key risks and mitigations include:

- **Financial:** dependency on restricted income and grant timing and a lack of mission-specific funding available; mitigated by pipeline management, diversification and reserves discipline.
- **People:** sustaining delivery with a very small team; mitigated by structured roles, succession planning, the use of volunteers and partner capacity.
- **Funding environment:** maintaining and growing relationships with trusts, foundations and corporate supporters; addressed through transparent impact reporting and stewardship.
- **Model change/control:** ensuring quality and safeguarding within a new delivery model; addressed through clear policies, partner MOUs and oversight.
- **Mission focus:** avoiding mission creep as opportunities expand; addressed through strategic criteria and Board approvals.

These are currently perceived as being at a medium level of risk except people and funding which is at a high level of risk. All are being actively managed by the trustees.

# Report of the Trustees and Annual Accounts



## Statement of Trustees' Responsibilities

Charity 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 charity and of the financial activities of the charity 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 of the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

## Independent Examiners

The independent examiners, MSK Solutions Ltd have expressed their willingness to continue in office and a proposal for their re- appointment will be made at the Annual General Meeting.

ON BEHALF OF THE BOARD:

Signed by:

*Caron Best*

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10/19/2025

C Best, Chair of Trustees.

Date:



## Independent Examiner's Report to the Trustees of Bridge2Aid

### Statement of Trustees' Responsibilities

I report to the trustees on my examination of the financial statements of Bridge2Aid (the Charity) for the year ended 31 December 2024.

### Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

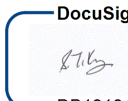
### Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

MSK Solutions Ltd  
2 Jasmine Close  
Redhill  
Surrey  
RH15LH

Signed:  DocuSigned by:  
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Date: 10/20/2025  
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# Report of the Trustees and Annual Accounts



## Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
<b>Income</b>					
Income and endowments from:					
Donations and legacies	3	72,532	38,888	111,420	258,269
Charitable activities	5	27,716		27,716	
Other trading activities					
Activities for raising funds	4	4,829		4,829	745
<b>Total Income</b>		<b>105,077</b>	<b>38,888</b>	<b>143,965</b>	<b>259,014</b>
<b>Expenditure on:</b> Raising funds					
Costs of raising voluntary income	6	12,120		12,120	16,908
Charitable activities	7	61,386	168,502	229,888	164,587
<b>Total expenditure</b>		<b>73,506</b>	<b>168,502</b>	<b>242,008</b>	<b>181,495</b>
Net (expenditure)/income		31,571	(129,614)	(98,043)	77,519
Gross transfers between funds		(26,728)	26,728		
Net movements in funds		4,843	(102,886)	(98,043)	77,519
<b>Reconciliation of funds</b>					
Total funds brought forward		39,691	106,386	146,077	68,558
Total funds carried forward		44,534	3,500	48,034	146,077

All income and expenditure is derived from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 13 to 19 form an integral part of these financial statements.

# Report of the Trustees and Annual Accounts



## Balance Sheet

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	2,808		1,658	
Cash at bank and in hand	11	54,306		145,044	
		57,114		146,702	
Creditors: Amounts falling due within one year	12	(9 080)		(625)	
Net current assets			48,034	146,077	
<b>Net assets</b>			48,034	146,077	
<b>The funds of the charity:</b>					
<b>Restricted funds</b>	13		3,500	106 386	
<b>Unrestricted funds</b>					
Unrestricted income funds	13		44,534	39,691	
<b>Total charity funds</b>			48,034	146,077	

Approved by the Board and signed on its behalf by:

Signed by:

*Caron Best*

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Caron Best  
Chair of Trustees

Signed by:

*Shaenna Loughnane*

J31AAF53DD2142E.....

Shaenna Loughnane  
CEO

Date: 10/19/2025  
.....

The notes on pages 13 to 19 form an integral part of these financial statements.



## Notes to the Financial Statements

### 1 General information

Bridge2Aid is a charity, established as a Charitable Incorporated Organisation on 6th December 2016. The address of the registered office is provided in the Reference and Administrative details. Details of the charity's operations are provided in the Report of the Trustees.

### 2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

#### Fund accounting policy

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

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

Further details of each fund are disclosed in notes 13 and 14.

#### Income

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is more likely than not that the trustees will receive the resources and the amount can be measured with sufficient reliability. Gifts and services in kind are included at their estimated open market valuation.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Report of the Trustees and Annual Accounts



## Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

## Pensions

The charity operates a defined contribution pension scheme for its employees.

## Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 3 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Individuals	21,449		21,449	30,385
Corporate	42,673		42,673	33,058
Gift Aid tax reclaimed	7,534		7,534	5,247
	71,656		71,656	68,690
<b>Grants</b>				
Campbell Clinic		4,000	4,000	
Clive Richards Foundation				1,688
De La Rue				2,500
Festival Medical Services	876	7,888	8,764	24,750
Founders Pledge				133,954
James Tudor				5,000
King Charles III Charitable Fund		2,500	2,500	
Pat Newman Foundation				1,000
SMB Trust				1,500
Souter Charitable Trust		5,000	5,000	9,187
The Beatrice Laing Trust		16,000	16,000	
THET		3,500	3,500	
Wesleyan Foundation				10,000
	876	38,888	39,764	189,579
	72,532	38,888	111,420	258,269

# Report of the Trustees and Annual Accounts



## 4 Activities for raising funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Sundry events &amp; other challenges</b>				
Other fundraising	4,829		4,829	745
	4,829		4,829	745

## 5 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Dental Training Programme fees	27,716		27,716	

## 6 Costs of raising voluntary income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Donations and legacies</b>				
Cost of events and challenges				
Travel costs	294		294	344
Publicity and fundraising costs	1,154		1,154	2,184
Platform Collection Fees	338		338	89
Wages and salaries	4,829		4,829	14,291
	12,120		12,120	16,908

## 7 Charitable activities

	Activities undertaken directly	Support costs allocated	Total 2024	Total 2023
	£	£	£	£
Grant funded activities	168,502		168,502	78,244
Direct Costs	48,973		48,973	64,109
Support costs - UK operations		12,413	12,413	22,234
	217,475	12,413	229,888	164,587

# Report of the Trustees and Annual Accounts



## 8 Support costs

	Total 2024		Total 2023	
	£	£	£	£
Employment costs				18,309
Contractor Costs		8,675		
Office expenses		2,448		2,586
Travel and subsistence				
Bank Charges				
<b>Governance costs</b>				
Cost of trustee meetings	888		701	
Professional fees			248	
Independent examiner's remuneration	402	1,290	390	1,339
	4,829	12,413		22,234

## 9 Employees' remuneration

No trustees received any remuneration or expenses during the year. Details of other related party transactions are set out in note 15. The costs of the remaining staff were as follows:

	Total 2024	Total 2023
	£	£
Wages and salaries		90,475
Social security		1,662
Pension costs		1,490
		93,627

During 2023 all staff were made redundant, so there have been no employees during 2024. The charity has however made use of paid contract staff during 2024 to cover administration and marketing, the numbers given below relate to these contractors. The total paid to all contractors during the year was £32,636

	No.	No.
Programme delivery	0.28	1.28
Fundraising and communications	0.22	0.41
Support and Administration	0.18	0.34
Average full time equivalent number of staff employed	0.68	2.03
The average number of contractors/staff employed (Headcount)	3	6

No general volunteers were used in support of the UK office in 2024 nor in 2023

12 volunteers (which included 2 trustees) from the UK and one Trustee from Tanzania were used to deliver programmes in 2024. In 2023 none were used.

# Report of the Trustees and Annual Accounts



## 10 Debtors

	Total 2024	Total 2023
	£	£
Gift aid refunds due	777	1,109
Prepayments and accrued income	2,031	549
	2,808	1,658

## 11 Cash at Bank and in hand

	Total 2024	Total 2023
	£	£
Bank Accounts	54,306	144,975
UK and foreign cash floats		69
	54,306	145,044

## 12 Creditors: Amounts falling due within one year

	Total 2024	Total 2023
	£	£
Taxation and social security		
Accruals and deferred income	9,080	625
	9,080	625

Creditors amounts falling due within one year includes the following deferred income for future dental training programme trips:

	Total 2024	Total 2023
	£	£
As at 31 December 2024	8,678	

# Report of the Trustees and Annual Accounts



## 13 Analysis of funds

	B/Fwd 01.01.24	Incoming resources	Resources expended	General Funds Transfer	C/Fwd 31.12.24
	Note	£	£	£	£
<b>Restricted Funds</b>					
Malawi OHP	6,805		(6,805)		
Tanzania IOM Education	64,422	23,888	(103,280)	14,970	
THEDI	35,159	11,500	(57,082)	10,423	
THET - TDA		3,500			3,500
UK University Dental Schools			(1,335)	1,335	
	<b>106,386</b>	<b>38,888</b>	<b>(168,502)</b>	<b>26,728</b>	<b>3,500</b>

NOTE: The closing balance in last year's accounts showed that the Malawi closing balance was £41,964 and the THEDI balance was £nil. The £41,964 was the balance of a grant from Founders Pledge. Their grant letter said the grant was to "support oral health in Malawi and Tanzania", As nearly all our work this year was in Tanzania, we have reanalysed £35,159 of the opening balance from Malawi to THEDI.

<b>Designated Funds</b>					
Dental Volunteer		36,394	(27,716)		8,678
<b>General Funds</b>					
Unrestricted income funds	39,691	68,683	(45,790)	(26,728)	35,856
	39,691	105,077	(73,506)	(26,728)	44,534
<b>Total Funds</b>	<b>146,077</b>	<b>143,965</b>	<b>(242,008)</b>		<b>48,034</b>

### Designated funds

Monies other than non refundable registration fees, received from participants of future dental volunteer programmes are kept in a designated fund and transferred to general funds at the date of the programme.

### Restricted funds

Monies were donated during the year specifically to fund the training of rural health workers in Tanzania of the dangers of Infant Oral Mutilation and the running of oral health programmes in Malawi

# Report of the Trustees and Annual Accounts



## 14 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>Current assets</b>	53,614	3,500	57,114	146,702
Creditors:				
Amounts falling due within one year	(9,080)		(9,080)	(625)
<b>Net assets</b>	<b>44,534</b>	<b>3,500</b>	<b>48,034</b>	<b>146,077</b>

## 15 Related Party transactions

There were no related party transactions during the year.

# Report of the Trustees and Annual Accounts



**BRIDGE2AID**

England & Wales - Charity number 1170578

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# Accounts

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# Bridge2Aid Report of the Trustees and Annual Accounts 31st December 2023



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# Charity Information

Trustees:	Colin Cohen (Chair) Arun Mehra (resigned 7th March 2024) Dr Andrew Paterson Dr John Milne Sarah Buxton (resigned 15th September 2023) Ian Kerr Jeremy Bagg (resigned 1st October 2023) Shaenna Loughnane (resigned 1st January 2024) Dr Ian Wilson (appointed 16th October 2023) Caron Best (appointed 4th July 2024) Nila Jackson (appointed 4th July 2024)
Chief Executive:	Paul Tasmin (left 15th September 2023) Shaenna Loughnane (appt. 1st January 2024)
Registered Office:	The Keepers Symn Lane Wotton-Under-Edge Gloucestershire GL12 7BD
Registered Charity Number:	1170578
Independent Examiners:	MSK Solutions Ltd 2 Jasmine Close Redhill Surrey RH1 5LH
Bankers:	Lloyds Bank Plc 23 Long Street Wotton-Under-Edge Gloucestershire GL12 7DA

# STATEMENT FROM THE CHAIR OF TRUSTEES

Over recent years Bridge2Aid has evolved - driven by the needs of our beneficiaries, the desire to reduce costs, and the impact of Covid. The demand for our projects continues to grow alongside the reputation of the charity in Tanzania and Malawi where the charity operates. In 2023, costs were reduced considerably by moving to a volunteer-based structure for the last 4 months of the year. We have been overwhelmed by the support we have received from our partners, our volunteers, our supporters, and our funders. We are deeply grateful for their generous support .

As a result we plan more programmes in 2024 which will benefit even more people living with oral pain and disease. We also have a stronger financial base that underpins our future programmes.

I would like to thank all our contributors who have made this possible and I look forward to communicating our success over the next 12 months.

## REPORT OF THE TRUSTEES

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's declaration of trust and the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

## Our Purpose

In developing countries, oral diseases are a significant health issue and part of the rising burden of noncommunicable diseases (NCDs). It is reported by the World Health Organisation that:

- 3.5 billion people worldwide are affected by oral diseases and conditions.
- 75% of those affected live in low- and middle-income countries.
- The prevalence of oral disease is higher than any other NCD.
- Only 35% of people in low-income countries have access to oral health care compared with 82% in high-income countries

Bridge2Aid is a small UK-based dental training charity that aims to reduce dental pain and disease amongst those living in remote and rural communities who are disproportionately impacted by a lack of access to oral health education and treatment. We do this through partnerships with local NGOs, community health workers, dentists, dental associations, and governments. For the past 20 years Bridge2Aid has focused on helping these communities by implementing training for preventative care and pain relief treatment. We develop the best, and most effective, way of doing this through listening to the specific needs of each community in which we work.

Our current focus is partnering with local dental professionals working in remote, rural and underserved communities through training, empowering and mentoring.

## Our Strategy

- To work with governments and local in-country dental professions to identify the areas of their health strategy where we can bring added value to their existing health structure.
- To create offerings and programmes that can be delivered in the most effective ways to support such strategies.
- To identify local partners and work with them for optimum delivery of the programmes.
- To work with funding organisations to obtain financial support for our programmes that have been developed with local leaders and delivery organisations.

## Recent Achievements

### Malawi

We have completed and rolled out a raft of digital training modules for Dental Therapists in Malawi which was developed and delivered in partnership with Malawian Dental Association, Maldent, Smileawi, ProDental and the Malawian Ministry of Health and partially funded by the Scottish Government.



This was then delivered in a 'cascade' model whereby we train the dental therapists so that they can then train community oral health champions who then

go out to individual communities to train local leaders and influencers. This started in 2022 with very high engagement and we are seeing the development of local 'teeth clubs' in local schools. The success in the first region has led to a request to repeat that in 2 other regions which is planned for 2024.

## Tanzania



Infant Oral Mutilation (IOM) had been highlighted to us by our partners and the Tanzanian Ministry of Health as a pressing problem in East Africa. This is the practice of removing the unerupted developing canine teeth of infants (usually under 3 years old).

This practice is carried out by traditional healers, usually with no anaesthetic, and using unsterilised

implements, often a sharpened bicycle spoke. It is dangerous and painful and brings serious risks to the children who undergo the treatment.

Our partner, Dr Nila Jackson, is a local dentist who identified the need, helped us to construct material for a programme, and now leads each programme delivery as it cascades across regions in Tanzania. In 2023, he trained over 3000 in the dangers of IOM and in basic oral health education, and these messages were then cascaded to around 50,000 school children. He spoke about the programme at the annual Tanzanian Dental Association Conference, and the government renewed their commitment to eradicate this dangerous, illegal act. He monitored the effectiveness of these programmes in changing attitudes and behaviour at 3- and 6-months post training and it is having a significant impact on local communities. It is in great demand and programmes will continue in 2024 and future years.

At the end of 2023, we were invited to partner with a local NGO – THEDI – and the Tanzania Dental Association to develop and launch 2 new programmes in 2024. The focus of these programmes will be community health education and training rurally based Dental Therapists.

## UK Dental Schools

In 2023 we initiated a project with the Bristol Dental school aimed at making their students aware of the needs of underserved communities with the aim that every student will become aware that such needs exist.

During their course they will identify a local community that is underserved (such as care homes or a local migrant group) and develop a strategy to address this. Delivery started in 2023, with our volunteers supervising 80, 4th year students to develop materials and train care home staff throughout the city. We also carried out teaching sessions for years 1 and 4 towards the end of the year.



It has had very high engagement in its first year. It is planned to cover more dental schools so that there are future dentists aware of underserved communities and wanting to contribute to addressing such situations.

## Looking Forward

Our plans for 2024 include the following;

- Work with our local NGO partner (THEDI) in Tanzania to create and deliver a community-based comprehensive training programme to improve oral health and access to underserved communities using a preventative, curative and advocative model. We aim to train 480 teachers and 298 Community Health Workers, run 25 days of outreach and train 30 Dental Therapists in the Misungwi District of the Mwanza Region.
- By invitation of the Ministry of Health, and in partnership with THEDI, Dr Nila and the Tanzanian Dental Association, to develop a CPD training course for all Dental Therapists in Tanzania.
- Participate with the government, dental association and local NGO's in Tanzania to form a working party to develop and deliver the oral strategy in Tanzania.
- Develop a mentoring programme with the Tanzanian Dental Authority whereby UK volunteer dentists support identified country Dental Therapists.
- Run monitor and evaluate 12 Infant Oral Mutilation programmes with Dr Nila Jackson. These will be expanded to include two other forms of IOM and increased oral health training to cascade to Community Health Workers and teachers.
- (cont'd) There will be 5,000 trainees attending the workshops, with knowledge being cascaded down to approximately 5000, 000 school children. Prepare to start this work in an additional region in 2025.
- Continue to provide global oral health training for 1st, 2nd and 3rd year dental students at Bristol Dental School. Supervise 80 students to train care-home workers across the city.
- Review the utilisation of UK volunteers with the Tanzanian Ministry of Health.
- Continue to develop the Dental Therapy training course in Malawi in partnership with Maldent, Smileawi and the Dental Association of Malawi.

# Financial Review

## Results for the year.

Our Initial aim for this financial year was to continue to build up our reserves to a healthy level. We succeeded in doing this by reducing our cost structure and moving to a volunteer model in September, with much lower monthly costs and taking significant time to apply for grants from a wider number of sources.

We increased our year-end balance from £68,558 in 2022, to £146,077 at the end of 2023. £106,386 of this was revenue restricted for planned programmes in 2024. We saw an increase in our charitable income from £144,981 to £259,014, and only a slight increase in expenditure - £16,700.

## Future Financial Aims and Activities

As we start 2024, we have much improved relationships with organisations that have agreed to fund our programmes and a budget that reflects our current structure. We plan to continue to keep core expenditure down and continue to work in innovative ways that have the best social return on our investment. We received a large donation at the end of 2023, which will fund the majority of our IOM programmes in 2024, and our planned work in Malawi.

## Reserves Policy

Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. The trustees have determined that the Charity needs free reserves for the following purposes:

- To manage the risk of unforeseen emergency or other unexpected needs for funds.
- To protect against unforeseen income fluctuations.
- To provide income for the effective running of the organisation and manage fluctuations in expenditure levels and unforeseen operational costs.
- To protect against unforeseen expenditure due to working in inherently risky countries and situations.
- To ensure the charity has enough income to cover service contract costs.

Based on the above policy, the trustees calculated that a desirable level of free reserves as of 1st January 2024 would be £38,000. It was decided that if the free reserves outlook exceed £90,000 over a 12 month period Bridge2Aid will plan to utilise these funds to further our charitable activities.

## Major Financial Developments Post Year-End

There have been no major financial events since the year end that need to be disclosed to the readers of these financial statements.

## Structure, Governance and Management

### Governing Document

The charity was established by a Declaration of Trust dated 29th January 2002 and Supplementary Declaration of Trust dated 12th May 2002. A Deed of Variation of Trust was subsequently made dated 11 July 2005. We became registered as a charitable incorporated organisation on 6th December 2016, which lay dormant until we transferred our operation from our charity to our CIO in January 2019.

## Governance

The Trustees meet at least 4 times a year to approve the strategy, and review the finances, policy and governance of the charity. Day to day implementation and management is delegated to the CEO and Senior Leadership Team. During the beginning of the pandemic the Trustees had several extraordinary meetings to discuss how the organisation needed to address the issues thrown up.

The Trustees who served during the year are listed on page 3. New Trustees are appointed to expand the existing skills of the board as necessary by a resolution of the majority of existing Trustees.

There are no conflicts of interests within the Trustee Board.

New trustees are inducted both formally and informally. This includes meetings with the Chair and Chief Executive in advance of their first trustees meeting. They are also supplied with information from the Charity Commission concerning best practice and advice for new trustees. We also carry out a skills audit.

We are committed to conducting business in an ethical and honest manner and are committed to implementing and enforcing systems that ensure bribery is prevented. We have zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

We will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the UK, including the Bribery Act 2010, in regard to our conduct both at home and abroad.

We recognise that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our organisation is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business and take our legal responsibilities seriously.

## Management Responsibilities

From January 2023 to September 2023, the Senior Leadership Team consisted of Paul Tasman (Operations Manager) and Keith Du-Rose (Financial Controller).

Our Clinical Advisory Group - who are all volunteers, and who have been regular leaders on our programmes in Tanzania, give clinical advice. There is an Advisory Board from different sections of the dental industry.

There were a further 4 part-time staff in the UK from January 2023 to September 2023. As we moved to a volunteer model at the end of September 2023, the staff were all made redundant.

From the end of September 2023, Shaenna Loughnane (a trustee) took over the role of CEO as an unpaid volunteer while the volunteer structure for 2024 was shaped and implemented.

The Financial Controller provided support as he chose to work his notice.

For 2024, we will start with key consultants who are self-employed and paid on a services contract while we continue to shape the right structure for the organisation.

## Major Risks

The major risks to which the charity is exposed, as identified by the trustees are;

- Financial - the most pressing short-term risk to the Charity is financial risk as detailed in note 2 to the Financial Statements. In regard to this, the Trustees have taken significant corrective action and are confident the risk is not terminal.
- People - maintaining the current level of work using a key team of volunteers and self-employed consultants. Ensuring a succession plan is in place for key roles, once unrestricted funding increases whilst maintaining our commitment to key values.
- Funding - growing new funding streams, maintaining relationships with trusts, foundations and corporate supporters. Continuing to share a strong narrative about the growth and successes of the charity with supporters, funders and the general public.

- Change in Model - Moving to a mainly volunteer based structure means there is potential for less control. The trustees and CEO are shaping what is required and monitoring closely so that it remains both affordable and effective.
- Mission Creep - There are currently a number of partnership and project opportunities being considered by the trustees. We must ensure we stay true to our core objects and goals.

These are currently perceived as being at a medium level of risk except the funding which is at a high level of risk. All are being actively managed by the trustees.

# STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity 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 charity and of the financial activities of the charity 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 of the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

## INDEPENDENT EXAMINERS

The independent examiners, Scott Vevers Ltd have expressed their willingness to continue in office and a proposal for their re- appointment will be made at the Annual General Meeting.

### ON BEHALF OF THE BOARD:



C Cohen, Chair of Trustees.

Date: 01 / 08 / 2024

# Independent Examiner's Report to the Trustees of Bridge2Aid

I report to the trustees on my examination of the financial statements of Bridge2Aid (the Charity) for the year ended 31 December 2023.

## Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*S.T. King*

MSK Solutions Ltd  
2 Jasmine Close  
Redhill  
Surrey  
RH15LH

01 / 08 / 2024

Date :

# Bridge2Aid Statement of Financial Activities for the Year Ended 31st December 2023.

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>Income:</b>					
Income and Endowments from: Donations & Legacies	3	100,690	157,579	258,269	139,880
Other Trading Activities: Activities for Raising Funds	4	745	-	745	5,101
Total Income		101,435	157,579	259,014	144,981
<b>Expenditure on:</b>					
Raising Funds Costs of Voluntary income	5	16,908	-	16,908	25,761
Charitable Activities	5	88,817	75,770	164,587	139,065
Total Expenditure		105,725	75,770	181,495	164,826
Net (expenditure)/income		(4,290)	81,809	77,519	(19,845)
Gross transfers between funds		-	-	-	-
Net movements in funds		(4,290)	81,809	77,519	(19,845)
<b>Reconciliation of funds</b>					
Total funds brought forward		43,981	24,577	68,558	88,403
Total funds carried forward		39,691	106,386	146,077	68,558

All income and expenditure is derived from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 17 to 25 form an integral part of these financial statements.

# Bridge2Aid Balance Sheet at 31st December 2023.

		2023		2022	
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	9	1,658		2,741	
Cash at banks and in hand	10	<u>145,055</u>		<u>68,574</u>	
		146,702		73,315	
Creditors: Amounts falling due within one year	11	<u>(625)</u>		<u>(2,757)</u>	
Net Current Assets			<u>146,077</u>		<u>68,558</u>
<b>Net assets</b>			<u><u>146,077</u></u>		<u><u>68,558</u></u>
<b>The funds of the charity:</b>					
Restricted funds	12		106,386		24,577
Unrestricted income funds	12		<u>39,691</u>		<u>43,981</u>
<b>Total Charity Funds</b>			<u><u>146,077</u></u>		<u><u>68,558</u></u>

Approved by the Board and signed on its behalf by:



C Cohen  
Chairman of the Trustees

Date: 01 / 08 / 2024

The notes on pages 16 to 25 form an integral part of these financial statements.

# Bridge2Aid Notes to the financial statements for the Year Ended 31 December 2023

**1. General Information** - Bridge2Aid is a charity, established as a Charitable Incorporated Organisation on 6th December 2016. The address of the registered office is provided in the Reference and Administrative details. Details of the charity's operations are provided in the Report of the Trustees.

**2. Accounting Policies** - The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

## **Basis of Preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

## **Fund accounting policy**

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

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

Further details of each fund are disclosed in note 13.

## **Income**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is more likely than not that the trustees will receive the resources and the amount can be measured with sufficient reliability. Gifts and services in kind are included at their estimated open market valuation.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

## **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## 2. Accounting policies (continued)

### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

### Pensions

The charity operates a defined contribution pension scheme for its employees.

### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### 3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Individuals	30,385	-	30,385	24,511
Corporate	33,058	-	33,058	54,841
Gift Aid tax reclaimed	5,247	-	5,247	3,982
	<u>68,690</u>	<u>-</u>	<u>68,690</u>	<u>83,334</u>
<b>Grants</b>				
B2A Australia	-	-	-	14,672
Chipping Manor Dental Surgery	-	-	-	2,700
Clive Richards Foundation	-	1,688	1,688	-
De La Rue	-	2,500	2,500	-
Festival Medical Services	-	24,750	24,750	7,500
Founders Pledge	22,000	111,954	133,954	14,174
James Tudor	-	5,000	5,000	-
Pat Newman Foundation	-	1,000	1,000	-
SMB Trust	-	1,500	1,500	-
Souter Charitable Trust	-	9,187	9,187	-
The Beatrice Laing Trust	-	-	-	15,000
The Carmela & Ronnie Pignatelli Fund	-	-	-	2,500
Wesleyan Foundation	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
	<u>32,000</u>	<u>157,579</u>	<u>189,579</u>	<u>56,456</u>
	<u>100,690</u>	<u>157,579</u>	<u>258,269</u>	<u>139,880</u>

## 4. Activities for raising funds.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Sundry events &amp; other challenges</b>	745	-	745	5,101
Other fundraising	<u>745</u>	<u>-</u>	<u>745</u>	<u>5,101</u>
	<u><u>745</u></u>	<u><u>-</u></u>	<u><u>745</u></u>	<u><u>5,101</u></u>

## 5. Costs of raising voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Donations and legacies</b>				
Cost of events and challenges	-	-	-	-
Travel Costs	344	-	344	1,225
Publicity & fundraising costs	2,184	-	2,184	3,021
Platform collection fees	89	-	89	266
Wages & Salaries	<u>14,291</u>	<u>-</u>	<u>14,291</u>	<u>21,249</u>
	<u><u>16,908</u></u>	<u><u>-</u></u>	<u><u>16,908</u></u>	<u><u>25,761</u></u>

## 6. Charitable activities

	Activities undertaken directly £	Support costs allocated £	Total 2023 £	Total 2022 £
Grant funded activities	78,244	-	78,244	49,712
Direct costs	64,109	-	64,109	61,736
Support costs -UK operations	<u>-</u>	<u>22,234</u>	<u>22,234</u>	<u>27,617</u>
	<u><u>142,353</u></u>	<u><u>22,234</u></u>	<u><u>164,587</u></u>	<u><u>139,065</u></u>

## 7. Support Costs

	Total 2023		Total 2022	
	£	£	£	£
Employment Costs		18,309		21,435
Office Expenses		2,586		4,801
Travel and Subsistence	-	-	-	-
Bank Charges		-		-
<b>Governance Costs</b>				
Cost of Trustee Meetings	701	-	699	
Professional fees	248	-	307	
Independent Examiner's Remuneration	<u>390</u>	<u>1,339</u>	<u>375</u>	<u>1,381</u>
		<u>22,234</u>		<u>27,617</u>

## 8. Employees' Remuneration

No trustees received any remuneration or expenses during the year. Details of other related party transactions are set out in note 15. The costs of the remaining staff were as follows:

	<b>Total 2023</b>	<b>Total 2022</b>
Wages and salaries	90,475	96,969
Social Security	1,662	1,547
Pension Costs	1,490	1,799
	<hr/>	<hr/>
	93,627	100,315
	<hr/> <hr/>	<hr/> <hr/>

No employee earned more than £60,000 during the period. The total amount paid to key management personnel was £54,777. The average full time equivalent number of staff employed by the charity during the year analysed by function was:

	<b>No.</b>	<b>No.</b>
Programme delivery	1.28	1.57
Fundraising and Communications	0.41	0.84
Support and Administration	0.34	0.59
	<hr/>	<hr/>
Average full-time equivalent number of staff employed	2.03	3.00
	<hr/> <hr/>	<hr/> <hr/>
The average number of staff employed (headcount)	6	7

No general volunteers were used in support of the UK office in 2023 nor in 2022. No volunteers from the UK, nor from the overseas dental community, were used to deliver programmes in either 2023 or 2022.

## 9. Debtors

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Gift Aid refunds due	1,109	252
Prepayments and accrued income	549	2,489
	<u>1,658</u>	<u>2,741</u>

## 10. Cash at bank and in hand

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Bank Accounts	144,975	68,431
UK and foreign cash floats	69	143
	<u>145,044</u>	<u>68,574</u>

## 11. Creditors: Amount falling due within one year

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Taxation and social security	-	1,313
Accruals and deferred income	625	1,444
	<u>625</u>	<u>2,757</u>

Creditors amounts falling due within one year includes the following deferred income for future dental training programme trips:

## 11. Creditors: Amounts falling due within one year (cont'd)

	Total 2023 £	Total 2022 £
Transferred at 1st January 2023	-	18,287
Amount transferred from / (released to) incoming resources	-	(18,287)
	<hr/>	<hr/>
As at 31st December 2023	<hr/> <hr/>	<hr/> <hr/>

## 12. Analysis of funds

	B/Fwd 01.01.23 £	Incoming resources £	Resources expended £	Transfers £	C/Fwd 31/12/23 £
<b>Restricted Funds</b>					
Tanzania IOM education	19,090	115,625	(70,293)	-	64,422
Malawi OHP	5,487	41,954	(5,477)	-	41,964
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>24,577</b>	<b>157,579</b>	<b>(75,770)</b>	<b>-</b>	<b>106,386</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Designated Funds</b>					
Designated Funds	-	-	-	-	-
<b>General Funds</b>					
Unrestricted Income Funds	43,981	101,435	(105,725)	-	39,691
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	43,981	101,435	(105,725)	-	39,691
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Funds</b>	<b>68,558</b>	<b>259,104</b>	<b>181,495</b>	<b>-</b>	<b>146,077</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### Designated Funds

Monies other than restricted funds earmarked for for charitable programme work.

### Restricted Funds

Monies were donated during the year specifically to fund the training of oral health workers in Tanzania of the dangers of Infant Oral Mutilation and the running of oral health programmes in Malawi.

## 13. Net assets by fund

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Current Assets	40,316	106,386	146,702	71,315
Creditors: Ammounts falling due within one year	(625)	-	(625)	(2,757)
Net Assets	<u>39,691</u>	<u>106,386</u>	<u>146,077</u>	<u>68,558</u>

## 14. Related Party transactions

Donations totalling £10,600 were made to the charity by 3 of the trustees during the year.

<b>Title</b>	B2A Report of the trustees and annual accounts 311223
<b>File name</b>	B2A Report of th...counts 311223.pdf
<b>Document ID</b>	c9ead01682d7a1e7779e0386b03030d0d6e5872b
<b>Audit trail date format</b>	DD / MM / YYYY
<b>Status</b>	● Signed

## Document history



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**BRIDGE2AID**

England & Wales - Charity number 1170578

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# Accounts

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# Bridge2Aid

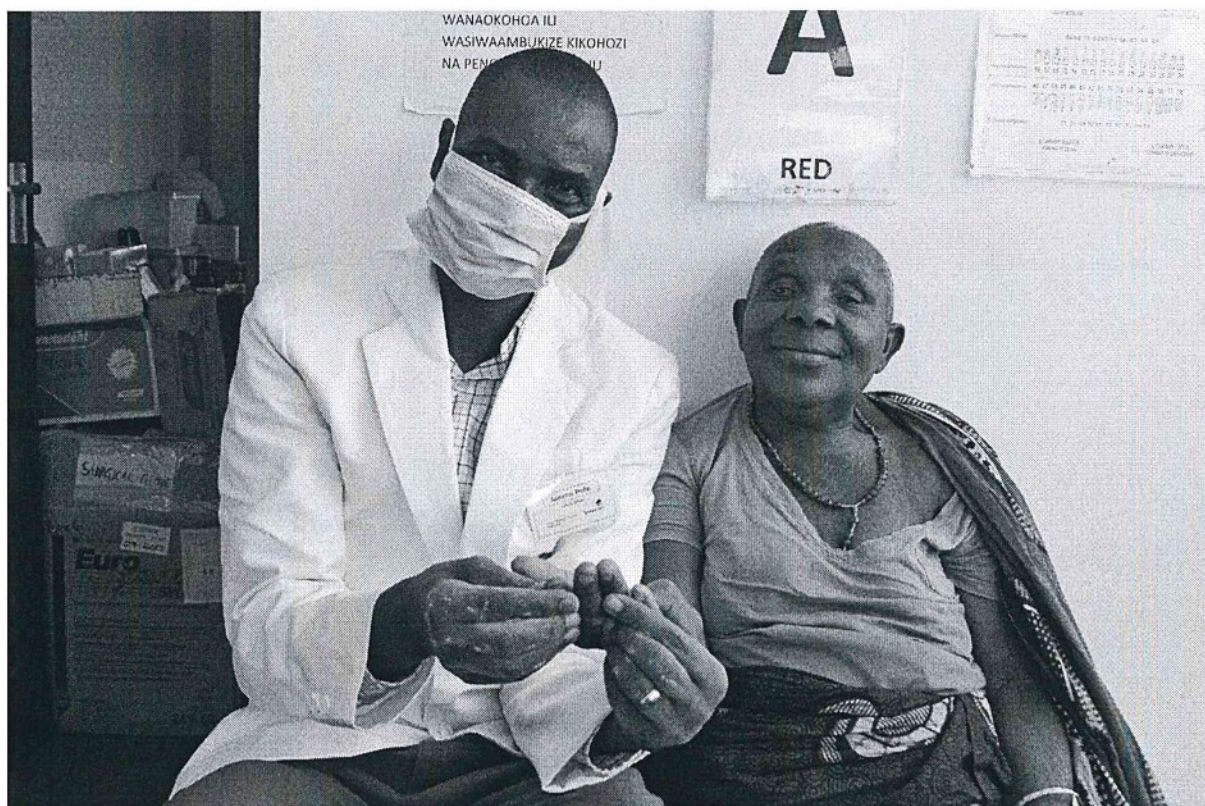
**Report of the Trustees &**

**Annual Accounts**

**31<sup>st</sup> December 2022**

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Statement of Financial Activities	12
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Notes to the Financial Statements	14-24



## CHARITY INFORMATION

TRUSTEES:	Colin Cohen (Chair) Arun Mehra (Treasurer) Andrew Paterson John Milne Sarah Buxton (resigned September 2023) Ian Kerr  Jeremy Bagg (appointed 23 <sup>rd</sup> July 2022, resigned October 2023) Shaenna Loughnane (appointed January 2023) Ian Wilson (appointed October 2023)
CHIEF EXECUTIVE:	Paul Tasman (appointed 1st July 2022, contract ended 14th September 2023) Shaenna Loughnane (resigned 1st July 2022)
REGISTERED OFFICE:	The Keepers Symn Lane Wotton-Under-Edge Gloucestershire GL12 7BD
REGISTERED CHARITY NUMBER:	1170578
INDEPENDENT EXAMINERS:	MSK Solutions Ltd 2 Jasmine Close Redhill Surrey RH15LH
BANKERS:	Lloyds Bank Plc 23 Long Street Wotton-under-Edge Gloucestershire GL12 7DA

## REPORT OF THE TRUSTEES

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's declaration of trust and the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **The Issue**

Oral diseases are a significant health issue and part of the rising burden of noncommunicable diseases (NCDs). It is reported that more than 480 million people were estimated to suffer from some form of oral diseases in Africa in 2019. Those living in remote and rural communities are disproportionately impacted by poor oral health. For almost two decades Bridge2Aid has focused on helping these communities by implementing preventative care and pain relief training.

### **Bridge2Aid**

Bridge2Aid is a small UK based training charity. Our work is carried out through partnerships with community health workers, dentists, dental associations and governments in Africa where we train people in oral health promotion, oral health education and training in emergency dental treatment. Our work is focused on deprived communities - especially remote and rural ones.

We focus on these communities because these are the areas where the problem is worst. There is an extremely low level of oral health literacy, so communities are often unaware of even basic health behaviours, or information such as the link between dietary sugars and dental caries. There is also very little access (if any) to any kind of dental treatment. These left behind communities need to be given the tools and knowledge to become stronger and more resilient, which is where we come in. Through listening and developing training specific to the needs of the community we can ensure that the training we deliver is always appropriate and effective.

Our training focusses on the existing healthcare workers serving these remote areas- medical assistants, nurses, clinical officers. We support local partners to develop and deliver cascade training models for sharing oral health promotion messages. We work with local partners to deliver education in oral health promotion directly in their communities. We train local dentists to train rural healthcare workers in OUT (Oral Urgent Treatment).

In 2020 a strategy was approved by the Trustees aiming shift focus to 4 key areas in the existing strategy:

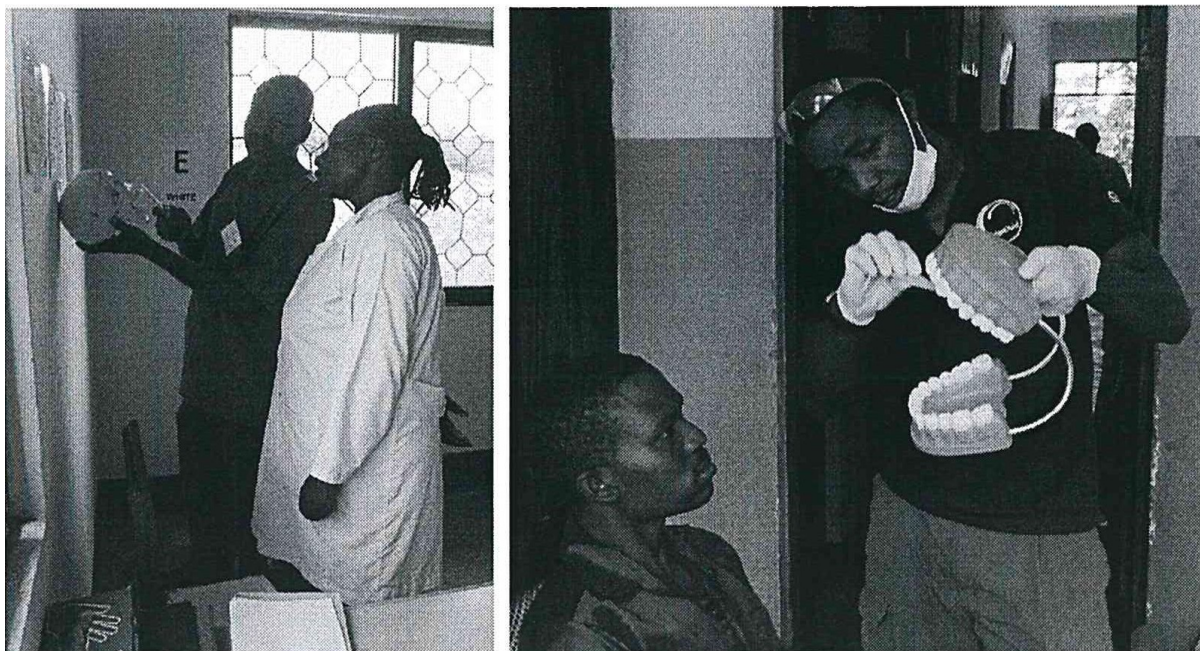
1- To look at ways to make the best use of the limited number of in-country resources. In other words, assessing how we could work with already trained dental personnel more effectively to deliver training.

2 - To examine new implementation partnership models.

3 - To shrink the carbon footprint of the organisation - actively looking at solutions which require less travel from team members and volunteers.

4 - To continue to build new networks and champion positive change in the field of rural and remote healthcare.

2022 has seen a continuation and development of this strategy. We have continued to work towards a model where most of our training is delivered by African dentists and health workers. In working to empower our colleagues and partners in East Africa by putting them at the centre of our training, we are also able to expand our training in prevention and pain relief.



## Key achievements

The completion and roll-out of a raft of digital training modules for Dental Therapists in Malawi. Developed and delivered in partnership with Malawian Dental Association, Maldent, Smileawi, ProDental and the Malawian Ministry of Health and partially funded by the Scottish Government. The modules were finished by March of 2021 and the rollout to the Dental Therapists took place into early 2022. Feedback from the Dental Therapists and the Malawian Dental Association was excellent, and engagement was very high. Some of the training modules were specific to community engagement and training.

The next step was to engage the newly upskilled Dental Therapists as trainers for community oral health champions. To this end Bridge2Aid and our partners began discussions with the Malawian Red Cross volunteer network to deliver training to their rural volunteers. The training began in earnest, in the early part of the year, and during 2022 and into early 2023, 25 Dental Therapists were involved in training 90 oral health champions in rural Northern Malawi. These champions, in turn, have been conducting oral health training sessions in their communities, with some developing “teeth clubs” in their local schools.

Infant Oral Mutilation had been highlighted to us by our partners as a pressing problem in East Africa. This is the practice of removing the unerupted developing canine teeth of infants (usually under 3 years old). This practice is carried out by traditional healers, usually with no anaesthetic, and using unsterilized implements, often a sharpened bicycle spoke. It is dangerous and painful, and brings serious risks to the children who undergo the treatment.



This year Bridge2Aid worked with the Sibaba Clinic (based in Mara, Tanzania), the Tanzanian Chief Dental Officer and the Global Child Dental Fund to develop a community level training programme to dispel common myths about this practice, and to change attitudes. The aim being to end this practice for good. The Tanzanian Chief Dental Officer has identified 12 regions (with a combined population of over 26 million) where the practice is endemic. We piloted this work in 2021, and then rolled it out in Northern Tanzania in 2022. We carried our evaluation visits 3 and 6 months after training and there had been a significant change in beliefs and attitudes around the practice.

Bridge2Aid contributed to ongoing workshops with the World Health Organisation and Harvard University to work towards developing a comprehensive eTraining course on Oral Health for community health workers. This work began in 2021 and carried on into 2022.

Up until recently Bridge2Aid's work has been focused in low-income countries, but we are aware that there are rapidly growing issues of health inequality in the UK. We were approached in early 2022 by Bristol Dental School to see if we could work with their students on community engagement. We suggested that one of the programmes we were running in Malawi could be adapted for the UK. Both parties signed an initial 4 year partnership agreement to work together to identify local areas of need and develop training programmes for dental students to act as community educators



Bridge2Aid will be working alongside the Bristol Dental School students through the first four years of their education. During these four years there will be sessions where we explore the left-behind and under-served communities in the city, and link this to Bristol Dental School's vision for outreach and strengthening links to the community. We will use this as a platform to deepen and develop these community relationships.

The work will look at local oral health epidemiology and identify a local group that would benefit from specific training intervention (for example care homes, nurseries, homeless shelters or refugees). We will then work with the students and stakeholders from the identified groups to develop training specific to the context. The people that we will train will act as oral health champions in that community - promoting oral health and sharing information specific to that community. At the same time students will be learning about the specific challenges that face communities in their city, as well as learning how to deliver Oral Health Promotion training to large and diverse groups.

### **Looking Forward**

The trustees are very positive about the plans for 2023. Our key aims for this year will be:

- To continue to deliver our initial Infant Oral Mutilation (IOM) training programme in Northern Tanzania
- To continue to roll-out community oral health promotion outreach programmes in Malawi - alongside trained Dental Therapists - delivered to Red Cross volunteers
- To deliver further online remote and rural health seminar sessions
- To continue to build relationships and networks with other healthcare training organisations
- To explore options for institutional funding for next stage of Malawi dental training programmes
- To pilot the first stage of the Bristol Dental School Project – training Oral Health Ambassadors within care home settings in the city and evaluate impact of the work.

## **FINANCIAL REVIEW**

### **Results for the year**

Our Initial aim for this financial year was to continue to build up our reserves to a healthy level, which we succeeded in doing. With donors, and charitable trusts and foundations still being severely affected by the COVID pandemic it seemed inevitable that we would see income hit. Correspondingly we saw a further drop from an income of £169,857 in 2021, to £144,981 in 2022. Our expenditure also increased from £109,426 in 2021 to £164,826 in 2022 – due to an increase in activity. We ended the year carrying over £43,981 in unrestricted income and £24,577 in restricted income to be spent on projects in 2023.

Although our expenditure increased, year on year, it is still significantly lower than in 2019 and 2020. Our success in keeping our expenditure down, was due to working in innovative ways that were more cost effective, mainly through an expansion of our online training programmes and in person training carried out by partner organisations in East Africa, which have proved to be far less costly than the previous method of sending volunteers from the UK to do face-to-face training in-country.

We increased our grant fundraising and were able to raise enough income to run the planned programmes in 2022.

### **Reserves Policy 2022**

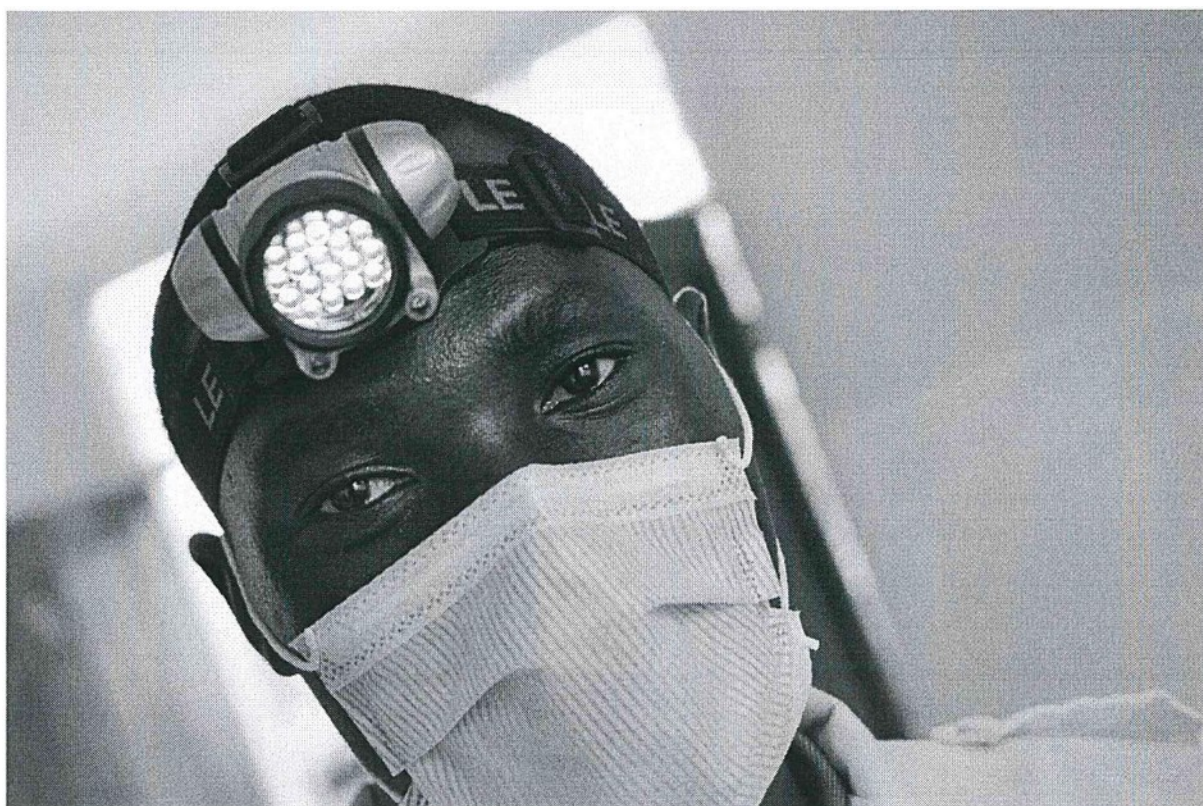
Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. The trustees have determined that the Charity needs free reserves for the following purposes:

- To manage the risk of unforeseen emergency or other unexpected need for funds.
- To protect against unforeseen income fluctuations.
- To provide income for the effective running of the organisation and manage fluctuations in expenditure levels and unforeseen operational costs
- To protect against unforeseen expenditure due to working in inherently risky countries and situations.
- To ensure the charity has enough income to cover wind-down costs – including 3 months fixed costs and redundancy payments.

Based on the above policy, the trustees calculated that a desirable level of free reserves as of 1<sup>st</sup> January 2022 would be £38,000. It was decided that if free reserves exceed £90,000, Bridge2Aid will plan to utilise these funds to further our charitable activities.

### **Major Financial Developments Post Year-End**

At the time of writing this report (October 2023), there have been major changes at the charity. Due to a downturn in unrestricted funding from January to June 2023, the trustees identified material uncertainty arising from financial risk. Full disclosure of this risk can be found in note 2 to the Financial Statements. Having identified this, they decided to take action to safeguard the future of the charity and to be able to continue to run projects to support people around the world living in dental pain with little or no access to care. The major change was to move to a volunteer-led model for the foreseeable future, thus hugely reducing core costs and eradicating salary costs. They are confident that based on forward projections of the next 12 months and the continued support of the Bridge2Aid community, the charity can continue and grow.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity was established by a Declaration of Trust dated 29th January 2002 and Supplementary Declaration of Trust dated 12th May 2002. A Deed of Variation of Trust was subsequently made dated 11 July 2005. We became registered as a charitable incorporated organisation on 6<sup>th</sup> December 2016, which lay dormant until we transferred our operation from our charity to our CIO in January 2019.

### **Governance**

The Trustees meet at least 4 times a year to approve the strategy, and review the finances, policy and governance of the charity. Day to day implementation and management is delegated to the CEO and Senior Leadership Team. During the beginning of the pandemic the Trustees had several extraordinary meetings to discuss how the organisation needed to address the issues thrown up.

The Trustees who served during the year are listed on page 3. New Trustees are appointed to expand the existing skills of the board as necessary by a resolution of the majority of existing Trustees.

There are no conflicts of interests within the Trustee Board.

New trustees are inducted both formally and informally. This includes meetings with the Chair and Chief Executive in advance of their first trustees meeting. They are also supplied with information from the Charity Commission concerning best practice and advice for new trustees. We also carry out a skills audit.

We are committed to conducting business in an ethical and honest manner, and are committed to implementing and enforcing systems that ensure bribery is prevented. We have zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

We will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the UK, including the Bribery Act 2010, in regards to our conduct both at home and abroad.

We recognise that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our organisation is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business, and take our legal responsibilities seriously.

### **Management Responsibilities**

From January 2022 to July 2022, the Senior Leadership Team consisted of Shaenna Loughnane (CEO), Paul Tasman (Operations Manager) and Keith Du-Rose (Financial Controller). After July 2022, Paul Tasman stepped into the role of CEO, and his contract ended in September 2023.

Our Clinical Advisory Group - who are all volunteers, and who have been regular leaders on our programmes in Tanzania, give clinical advice.

There is an Advisory Board from different sections of the dental industry.

There were a further 4 part-time staff in the UK.

The pay of the senior staff is reviewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other charities of a similar size and wherever possible aim to set remuneration levels at an average of the range paid for similar roles.

## Major Risks

The major risks to which the charity is exposed, as identified by the trustees are:

- **Financial** – the most pressing short-term risk to the Charity is financial risk as detailed in note 2 to the Financial Statements. In regard to this, the Trustees have taken significant corrective action and are confident that this risk is not terminal.
- **People** - maintaining the current level of work using a key team of volunteers. Ensuring a succession plan is in place for key roles, once unrestricted funding increases, whilst maintaining our commitment to key values.
- **Funding**- growing new funding streams, maintaining relationships with trusts, foundations and corporate supporters. Continuing to share a strong narrative about the growth and successes of the charity with supporters, funders and the general public.
- **Change in Model** – Changing from a model that relies heavily on volunteers travelling to East Africa, to one in which we are focusing on strengthening the existing healthcare workforce could be a risk in terms of supporter engagement.
- **Mission Creep** – There are currently a number of partnership and project opportunities being considered by the trustees. We must ensure we stay true to our core objects and goals.

These are currently perceived as being at a medium level of risk except the funding which is at a high level of risk. All are being actively managed by the trustees and the volunteer management team.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity 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 charity and of the financial activities of the charity 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 of the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

## **INDEPENDENT EXAMINERS**

The independent examiners, MSK Ltd have expressed their willingness to continue in office and a proposal for their re- appointment will be made at the Annual General Meeting.

ON BEHALF OF THE BOARD:



C Cohen, Chair of Trustees

Date: 13.10.23

## **Independent Examiner's Report**

### **to the Trustees of Bridge2Aid .**

I report to the trustees on my examination of the financial statements of Bridge2Aid (the Charity) for the year ended 31 December 2022.

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

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

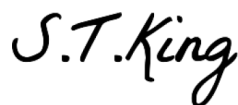
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Attention is drawn to note 2 to the Financial Statements with respect to the Going Concern basis adopted by the Charity. I have no concerns other than this 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.

Signed:

Date: 14 / 10 / 2023



S T King FCCA  
MSK Solutions  
Ltd 2 Jasmine  
Close Redhill  
Surrey  
RH15LH

**Bridge2Aid Statement of financial activities  
for the Year Ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021
<b>Income</b>					
Income and endowments from:					
Donations and legacies	3	83,334	56,546	139,880	164,543
Other trading activities					
Activities for raising funds	4	5,101	-	5,101	5,314
		<u>88,435</u>	<u>56,546</u>	<u>144,981</u>	<u>169,857</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds					
Costs of raising voluntary income	5	25,761	-	25,761	25,825
Charitable activities	6	89,881	49,184	139,065	83,601
		<u>115,642</u>	<u>49,184</u>	<u>164,826</u>	<u>109,426</u>
<b>Total expenditure</b>					
		(27,207)	7,362	(19,845)	60,431
<b>Net (expenditure)/income</b>					
		-	-	-	-
<b>Gross transfers between funds</b>					
		(27,207)	7,362	(19,845)	60,431
<b>Net movements in funds</b>					
<b>Reconciliation of funds</b>					
		71,188	17,215	88,403	27,972
<b>Total funds brought forward</b>					
		<u>43,981</u>	<u>24,577</u>	<u>68,558</u>	<u>88,403</u>
<b>Total funds carried forward</b>					

All income and expenditure is derived from continuing activities.

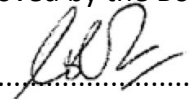
The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 18 to 24 form an integral part of these financial statements

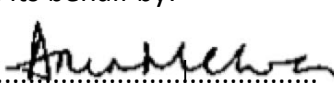
# Bridge2Aid Balance Sheet at 31 December 2022

		2022		2021	
Note	£	£	£	£	£
<b>Current assets</b>					
Debtors	9	2,741		4,355	
Cash at bank and in hand	10	68,574		105,722	
		71,315		110,077	
Creditors: Amounts falling due within one year	11	(2,757)		(21,674)	
Net current assets			68,558		88,403
<b>Net assets</b>			68,558		88,403
<b>The funds of the charity:</b>					
<b>Restricted funds</b>	12		24,577		17,215
<b>Unrestricted funds</b>					
Unrestricted income funds	12		43,981		71,188
<b>Total charity funds</b>			68,558		88,403

Approved by the Board and signed on its behalf by:

  
.....

C Cohen  
Chairman of the Trustees

  
.....

A Mehra  
Treasurer

Date: 13.10.23

The notes on pages 18 to 24 form an integral part of these financial statements

## 1 General information

Bridge2Aid is a charity, established as a Charitable Incorporated Organisation on 6<sup>th</sup> December 2016. The address of the registered office is provided in the Reference and Administrative details. Details of the charity's operations are provided in the Report of the Trustees.

## 2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

### Fund accounting policy

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

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

Further details of each fund are disclosed in note 13.

### Income

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is more likely than not that the trustees will receive the resources and the amount can be measured with sufficient reliability. Gifts and services in kind are included at their estimated open market valuation.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting voluntary income.

### 2 Accounting policies (continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

#### **Debtors**

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **Foreign currencies**

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

#### **Pensions**

The charity operates a defined contribution pension scheme for its employees.

#### **Going Concern**

The Balance Sheet status of the Charity has deteriorated after the date of these Financial Statements such that the Trustees believe the Charity is subject to material financial risk. However, the Financial Statements have been prepared on a going concern basis as the trustees believe that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. This assessment has been made after careful consideration of the forward projections outlined in the Trustees Report following the transition to a more volunteer-led model for the foreseeable future, as well as consultation with the Charity's donors.

**3 Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Individuals	24,511	-	24,511	34,676
Corporate	54,841	-	54,841	62,995
Gift Aid tax reclaimed	3,982	-	3,982	5,025
	<u>83,334</u>	<u>-</u>	<u>83,334</u>	<u>102,696</u>
<b>Grants</b>				
B2A Australia		14,672	14,672	-
Casey Trust	-		-	1,000
CCIL		-	-	12,240
Chalk Cliff Trust		-	-	3,000
Chipping Manor Dental Surgery		2,700	2,700	-
Coronavirus Job Retention Scheme		-	-	28,907
Festival Medical Services		7,500	7,500	-
Founders Pledge		14,174	14,174	-
Gifts in Kind	-	-	-	4,800
Mageni Trust	-		-	2,000
Smileawi Feasibility Study Grant			-	2,400
The Beatrice Laing Trust	-	15,000	15,000	7,500
The Carmela&Ronnie Pignatelli Found		2,500	2,500	-
Other amounts of £1,000 or less	-	-	-	-
	<u>-</u>	<u>56,546</u>	<u>56,546</u>	<u>61,847</u>
	<u>83,334</u>	<u>56,546</u>	<u>139,880</u>	<u>164,543</u>

Gifts in kind represent the market value of rent not charged in the year. 2022: £nil (2021: £4,800)

**4 Activities for raising funds**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Sundry events &amp; other challenges</b>				
Other fundraising	5,101	-	5,101	5,314
	<u>5,101</u>	<u>-</u>	<u>5,101</u>	<u>5,314</u>

5 Costs of raising voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Donations and legacies</b>				
Cost of events and challenges	-	-	-	174
Travel costs	1,225	-	1,225	-
Publicity and fundraising costs	3,021	-	3,021	1,217
Platform Collection Fees	266	-	266	636
Wages and salaries	21,249	-	21,249	23,798
	<u>25,761</u>	<u>-</u>	<u>25,761</u>	<u>25,825</u>

6 Charitable activities

	Activities undertaken directly £	Support costs allocated £	Total 2022 £	Total 2021 £
Grant funded activities	49,712	-	49,712	-
Direct Costs	61,736	-	61,736	(1,409)
Support costs - UK operations	-	27,617	27,617	85,010
	<u>111,448</u>	<u>27,617</u>	<u>139,065</u>	<u>83,601</u>

7 Support costs

	Total 2022 £	Total 2021
Employment costs	21,435	71,640
Office expenses	4,801	9,064
Travel and subsistence	-	1,263
Bank Charges	-	60
<b>Governance costs</b>		
Cost of trustee meetings	699	663
Professional fees	307	430
Independent examiner's remuneration	375	2,983
	<u>27,617</u>	<u>85,010</u>

**8 Employees' remuneration**

No trustees received any remuneration or expenses during the year. Details of other related party transactions are set out in note 15. The costs of the remaining staff were as follows:

	<b>Total 2022</b>	<b>Total 2021</b>
Wages and salaries	96,969	91,366
Social security	1,547	2,318
Pension costs	1,799	1,754
Government Furlough Scheme	-	(28,907)
	<u>100,315</u>	<u>66,531</u>

No employee earned more than £60,000 during the period. The total amount paid to key management personnel was £67,084. The average full time equivalent number of staff employed by the charity during the year analysed by function was:

	No.	No.
Programme delivery	1.57	0.54
Fundraising and communications	0.84	1.40
Support and Administration	<u>0.59</u>	<u>0.80</u>
Average full time equivalent number of staff employed	<u>3.01</u>	<u>2.74</u>
The average number of staff employed (Headcount)	7	5

No general volunteers were used in support of the UK office in 2022 nor in 2021

No volunteers from the UK nor from the overseas dental community were used to deliver programmes in either 2022 or 2021.

**9 Debtors**

	<b>Total 2022</b>	<b>Total 2021</b>
Gift aid refunds due	252	298
Prepayments and accrued income	<u>2,489</u>	<u>4,057</u>
	<u>2,741</u>	<u>4,355</u>

**10 Cash at Bank and in hand**

	<b>Total 2022</b>	<b>Total 2021</b>
Bank Accounts	68,431	105,491
UK and foreign cash floats	<u>143</u>	<u>231</u>
	<u>68,574</u>	<u>105,722</u>

**11 Creditors: Amounts falling due within one year**

	<b>Total 2022</b>	<b>Total 2021</b>
Taxation and social security	1,313	1,125
Accruals and deferred income	1,444	20,549
	<u>2,757</u>	<u>21,674</u>

Creditors amounts falling due within one year includes the following deferred income for future dental training programme trips:

	<b>Total 2022</b>	<b>Total 2021</b>
Transferred at 1 January 2022	18,287	71,043
Amount transferred from/ (released to) incoming resources	(18,287)	(52,756)
As at 31 December 2022	<u>-</u>	<u>18,287</u>

**12 Analysis of funds**

	<b>B/Fwd 01.01.22 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>C/Fwd 31.12.22 £</b>
<b>Restricted Funds</b>					
Education re IOM	15,215	39,672	(35,797)		19,090
Training	2,000	16,874	(13,387)	-	5,487
	<u>17,215</u>	<u>56,546</u>	<u>(49,184)</u>	<u>-</u>	<u>24,577</u>
<b>Designated Funds</b>					
Designated Funds	-	-	-	-	-
<b>General Funds</b>					
Unrestricted income funds	71,188	88,435	(115,642)	-	43,981
	<u>71,188</u>	<u>88,435</u>	<u>(115,642)</u>	<u>-</u>	<u>43,981</u>
	<u>88,403</u>	<u>144,981</u>	<u>(164,826)</u>	<u>-</u>	<u>68,558</u>

**Designated funds**

Monies other than restricted funds earmarked for charitable programme work

**Restricted funds**

Monies were donated during the year specifically to fund the training of rural health workers in Tanzania of the dangers of Infant Oral Mutilation and the running of oral health programmes in Malawi

**13 Net assets by fund**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Current assets	46,738	24,577	71,315	110,077
Creditors: Amounts falling due within one year	(2,757)	-	(2,757)	(21,674)
Net assets	43,981	24,577	68,558	88,403

**14 Related Party transactions**

Donations totalling £600 were made to the charity by 1 trustee during the year.

The charity paid a total of £2,400 for the rent and utilities of its office, for the six-month period to 30<sup>th</sup> June 2022. The property is jointly owned by Shaenna Loughnane (who was the CEO to 30<sup>th</sup> June 2022) and her husband. From 1<sup>st</sup> July because the charity encouraged staff to work from home and is only making use of one small room, no rent has been charged.

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File name	B2A TAR and Accounts 22_Final.pdf
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## Document history



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**BRIDGE2AID**

England & Wales - Charity number 1170578

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# Accounts

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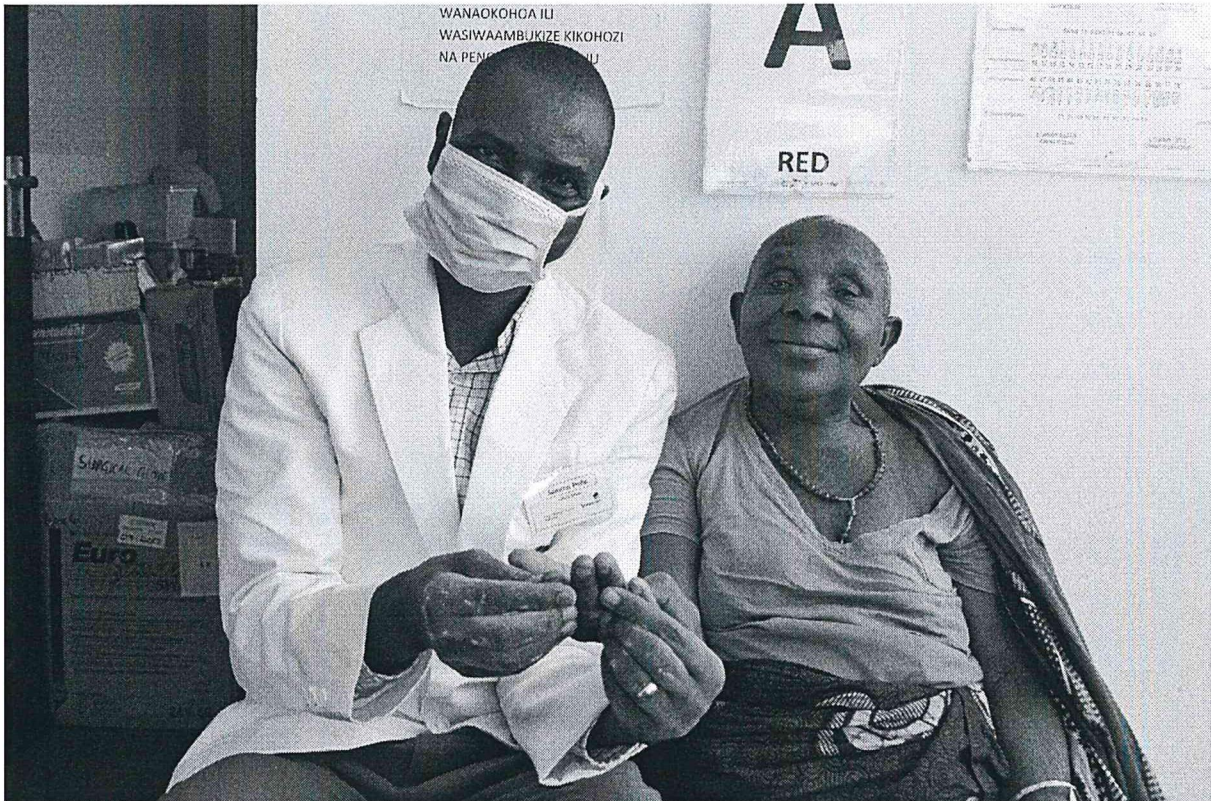
# Bridge2Aid



**Report of the Trustees  
&  
Annual Accounts  
31<sup>st</sup> December 2021**

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Report of the Independent Examiners	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 20



## CHARITY INFORMATION

TRUSTEES:	Colin Cohen (Chair) Arun Mehra Andrew Paterson John Milne Sarah Buxton Ian Kerr Jeremy Bagg (appointed 23 <sup>rd</sup> July 2022)
CHIEF EXECUTIVE:	Paul Tasman (appointed 1 <sup>st</sup> July 2022) Shaenna Loughnane (resigned 1 <sup>st</sup> July 2022)
REGISTERED OFFICE:	The Keepers Symn Lane Wotton-Under-Edge Gloucestershire GL12 7BD
REGISTERED CHARITY NUMBER:	1170578
INDEPENDENT EXAMINERS:	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB
BANKERS:	Lloyds Bank Plc 23 Long Street Wotton-under-Edge Gloucestershire GL12 7DA

## REPORT OF THE TRUSTEES

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's declaration of trust and the Charities Act 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Context

Oral diseases are a significant health issue and part of the rising burden of noncommunicable diseases (NCDs). It is reported that more than 480 million people were estimated to suffer from some form of oral diseases in Africa in 2019. Those living in remote and rural communities are disproportionately impacted by poor oral health. For almost two decades Bridge2Aid has focused on helping these communities by implementing preventative care and pain relief training.

### Bridge2Aid

Bridge2Aid is a small UK based training charity. Our work is carried out through partnerships with community health workers, dentists, dental associations and governments in Africa where we train people in oral health promotion, oral health education and training in emergency dental treatment. Our work is focused on deprived communities - especially remote and rural ones.

We focus on these communities because these are the areas where the problem is worst. There is an extremely low level of oral health literacy, so communities are often unaware of even basic health behaviours, or information such as the link between dietary sugars and dental caries. There is also very little access (if any) to any kind of dental treatment. These left behind communities need to be given the tools and knowledge to become stronger and more resilient, which is where we come in. Through listening and developing training specific to the needs of the community we can ensure that the training we deliver is always appropriate and effective.

Our training focusses on the existing healthcare workers serving these remote areas— medical assistants, nurses, clinical officers. We support local partners to develop and deliver cascade training models for sharing oral health promotion messages. We work with local partners to deliver education in oral health promotion directly in their communities. We train local dentists to train rural healthcare workers in OUT (Oral Urgent Treatment).

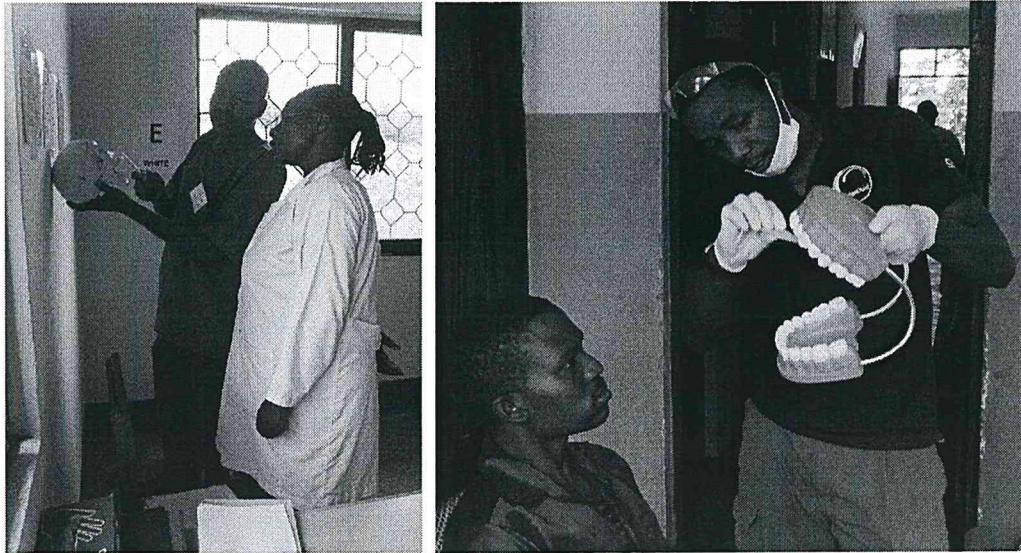
### Building on Change

In 2020 a strategy was approved by the Trustees aiming shift focus to 4 key areas in the existing strategy:

- 1 – To look at ways to make the best use of the limited number of in-country resources. In other words, assessing how we could work with already trained dental personnel more effectively to deliver training.
- 2 – To examine new implementation partnership models.
- 3 – To shrink the carbon footprint of the organisation - actively looking at solutions which require less travel from the UK.

4 - To continue to build new networks and champion positive change in the field of rural and remote healthcare.

2021 has seen a continuation and development of this strategy. We have continued to work towards a model where most of our training is delivered by African dentists and health workers. In working to empower our colleagues and partners in East Africa by putting them at the centre of our training, we are also able to expand our training in prevention and pain relief.



#### Key achievements

- The completion and roll-out of a raft of digital training modules for Dental Therapists in Malawi. Developed and delivered in partnership with Malawian Dental Association, Maldent, Smileawi, ProDental and the Malawian Ministry of Health and partially funded by the Scottish Government. The modules were finished by March of this year and the rollout to the Dental Therapists took place over the following months. Feedback from the Dental Therapists and the Malawian Dental Association was excellent, and engagement was very high. Some of the training modules were specific to community engagement and training. The next step was agreed to engage the newly upskilled Dental Therapists as trainers for community oral health champions. To this end Bridge2Aid and our partners began discussions with the Malawian Red Cross volunteer network to deliver training to their rural volunteers.
- Infant Oral Mutilation had been highlighted to us by our partners as a pressing problem in East Africa. This is the practice of removing the unerupted developing canine teeth of infants (usually under 3 years old). This practice is carried out by traditional healers, usually with no anaesthetic, and using unsterilized implements, often a sharpened bicycle spoke. It is dangerous and painful, and a form of child abuse.

This year Bridge2Aid worked with the Sibaba Clinic (based in Mara, Tanzania), the Tanzanian Chief Dental Officer and the Global Child Dental Fund to develop a community

level training programme to dispel common myths about this practice, and to change attitudes. The aim being to end this practice for good. The Tanzanian Chief Dental Officer has identified 12 regions (with a combined population of over 26 million) where the practice is endemic. We have designed project plans and raised funding to rollout some pilot training projects in this work in 2021.

- In a response to the impact that COVID19 was having on many NGOs and international charities Bridge2Aid also thought that it was important to continue to engage with the wider community. The virtual conference that we arranged at the end of 2020 was such a success that we facilitated 2 online seminars (one in May, and one in July) and a further full conference in November. We had attendees and speakers from all around the world.
- Bridge2Aid were also asked to contribute to ongoing workshops with the World Health Organisation and Harvard University to work towards developing a comprehensive eTraining course on Oral Health for community health workers. This work has been ongoing through 2021 and will carry on into 2022.

### Looking Forward

The trustees are very positive about the plans for 2022. Our key aims for this year will be:

- To deliver our initial Infant Oral Mutilation (IOM) training programme pilots in Tanzania
- To rollout online OHE training to the remaining Dental Therapists (DT) in Northern Malawi
- To create and pilot community oral health promotion outreach programmes in Malawi – alongside trained Dental Therapists – delivered to Red Cross volunteers
- To deliver further online remote and rural health seminar sessions
- To design and deliver a digital training tool to Tanzanian Dental Therapists.
- To continue to build relationships and networks with other healthcare training organisations
- To explore options for institutional funding for next stage of Malawi dental training programmes

## **FINANCIAL REVIEW**

### Results for the year

Our aim for this financial year was to continue to build up our reserves to a healthy level, which we succeeded in doing. With donors, and charitable trusts and foundations still being severely affected by the COVID pandemic it seemed inevitable that we would see income hit. Correspondingly we saw a drop from an income of £219,797 in 2020, to £169,857 in 2021. However, we were able to be proactive in managing our expenditure and reduced this from £199,621 in 2020 to £109,426 in 2021. This resulted in us generating a total surplus of income of £60,431, and hence successfully increasing our total reserves (and therefore the security of the charity) from £27,972 to £88,403. Of this total surplus of funds of £88,403, £71,188 is unrestricted.

Our success in keeping our expenditure down, was due to working in innovative ways that were more cost effective, mainly through an expansion of our online training programmes and in person training carried out by partner organisations in East Africa, which have proved to be far less costly than the previous method of sending volunteers from the UK to do face-to-face training in-country.

### Future Financial Aims and activities

Now that we have a healthy reserve balance, our aim for future years is to keep our unrestricted reserves between £38,000 and £90,000.

We will keep above the minimum by only undertaking training projects once the funding is already in place. If we are nearing the upper limit of the reserves target, then we ensure that any overage is targeted towards rolling out new training programmes.

We have taken steps since the year end to increase both our fundraising ability and the number of grants that we apply for.

We are continuing to develop the range and focus of our training programmes and have now with the help of local dentists run two training programmes.

### Major Financial Developments Post Year-End

There have been no major financial events since the year end to which we need to draw readers attention.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity was established by a Declaration of Trust dated 29th January 2002 and Supplementary Declaration of Trust dated 12th May 2002. A Deed of Variation of Trust was subsequently made dated 11 July 2005. We became registered as a charitable incorporated organisation on 6<sup>th</sup> December 2016, which lay dormant until we transferred our operation from our charity to our CIO in January 2019.

### **Governance**

The Trustees meet at least 4 times a year to approve the strategy, and review the finances, policy and governance of the charity. Day to day implementation and management is delegated to the CEO and Senior Leadership Team. During the beginning of the pandemic the Trustees had several extraordinary meetings to discuss how the organisation needed to address the issues thrown up.

The Trustees who served during the year are listed on page 3. New Trustees are appointed to expand the existing skills of the board as necessary by a resolution of the majority of existing Trustees.

There are no conflicts of interests within the Trustee Board.

New trustees are inducted both formally and informally. This includes meetings with the Chair and Chief Executive in advance of their first trustees meeting. They are also supplied with information

from the Charity Commission concerning best practice and advice for new trustees. We also carry out a skills audit.

We are committed to conducting business in an ethical and honest manner, and are committed to implementing and enforcing systems that ensure bribery is prevented. We have zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

We will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. We are bound by the laws of the UK, including the Bribery Act 2010, in regards to our conduct both at home and abroad.

We recognise that bribery and corruption are punishable by up to ten years of imprisonment and a fine. If our organisation is discovered to have taken part in corrupt activities, we may be subjected to an unlimited fine and face serious damage to our reputation. It is with this in mind that we commit to preventing bribery and corruption in our business, and take our legal responsibilities seriously.

### **Governance Review**

In 2016 a review of the trust governance was undertaken by an external consultant.

The board was seen to be performing properly, was following the guidance of the Charities Commission and was operating well as a strong constructive and cooperative team.

However, there was a need to strengthen communication between the board and the management team, improve the financial reporting to the board, improve the documentation of the roles and responsibilities, and increase focus on appraisals. There was also a recommendation to review the skills required on the board and the rotation of trustees. These recommendations have been accepted and are being addressed.

### **Management Responsibilities**

During 2021, the Senior Leadership Team consisted of Shaenna Loughnane (CEO), Paul Tasman (Operations Manager) and Keith Du-Rose (Financial Controller).

Our Clinical Advisory Group – who are all volunteers, and who are regular leaders on our programmes in Tanzania, gives clinical advice.

There were a further 1 full time and 4 part-time staff in the UK, and 1 office volunteer.

The pay of the senior staff is reviewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other charities of a similar size and wherever possible aim to set remuneration levels at an average of the range paid for similar roles.

## Major Risks

The major risks to which the charity is exposed, as identified by the trustees are:

- People – maintaining current team, ensuring a succession plan is in place for key roles, maintaining commitment to values
- Funding – growing new funding streams, maintaining relationships with trusts, foundations and corporate supporters. Continuing to share a strong narrative about the growth and successes of the charity with supporters, funders and the general public.

These are currently perceived as being at a medium level of risk except the funding which is at a high level of risk. All are being actively managed by the trustees and the management team.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity 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 charity and of the financial activities of the charity 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 of the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

## INDEPENDENT EXAMINERS

The independent examiners, Scott Vevers Ltd have expressed their willingness to continue in office and a proposal for their re- appointment will be made at the Annual General Meeting.

ON BEHALF OF THE BOARD:



C Cohen, Chair of Trustees

Date: 17 August 2022

## Independent Examiner's Report to the Trustees of Bridge2Aid

I report to the trustees on my examination of the financial statements of Bridge2Aid (the Charity) for the year ended 31 December 2021.

### Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr. M. J. Cridland B.A. (Hons) F.C.A.  
Scott Vevers Ltd  
Chartered Accountants and Registered Auditors  
65 East Street  
Bridport  
Dorset DT6 3LB

Date: 14/09/22

**Bridge2Aid**  
**Statement of financial activities for the Year Ended 31 December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Income and endowments from:					
Donations and legacies	3	147,328	17,215	164,543	181,784
Charitable activities	5	-	-	-	18,084
Other trading activities					
Activities for raising funds	4	5,314	-	5,314	19,929
		<u>152,642</u>	<u>17,215</u>	<u>169,857</u>	<u>219,797</u>
<b>Expenditure on:</b>					
Raising funds					
Costs of raising voluntary income	6	25,825	-	25,825	52,104
Charitable activities	7	83,601	-	83,601	147,517
		<u>109,426</u>	<u>-</u>	<u>109,426</u>	<u>199,621</u>
Net (expenditure)/income		43,216	17,215	60,431	20,176
Gross transfers between funds		-	-	-	-
Net movements in funds		43,216	17,215	60,431	20,176
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>27,972</u>	<u>-</u>	<u>27,972</u>	<u>7,796</u>
Total funds carried forward		<u><u>71,188</u></u>	<u><u>17,215</u></u>	<u><u>88,403</u></u>	<u><u>27,972</u></u>

All income and expenditure is derived from continuing activities.

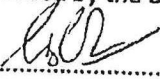
The charity has no recognised gains or losses for the year other than the results above.

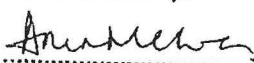
The notes on pages 14 to 20 form an integral part of these financial statements

**Bridge2Aid**  
**Balance Sheet at 31 December 2021**

	Note	2021		2020	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	4,355		5,734	
Cash at bank and in hand	11	<u>105,722</u>		<u>97,282</u>	
		110,077		103,016	
Creditors: Amounts falling due within one year	12	<u>(21,674)</u>		<u>(75,044)</u>	
<b>Net current assets</b>			88,403		27,972
<b>Net assets</b>			<u>88,403</u>		<u>27,972</u>
<b>The funds of the charity:</b>					
Restricted funds	13		17,215		-
Unrestricted funds					
Unrestricted income funds	13		<u>71,188</u>		<u>27,972</u>
<b>Total charity funds</b>			<u>88,403</u>		<u>27,972</u>

Approved by the Board and signed on its behalf by:

  
 .....  
 C Cohen  
 Chairman of the Trustees

  
 .....  
 A Mehra  
 Trustee

Date: 17 August  
 2022

13/9/22

The notes on pages 14 to 20 form an integral part of these financial statements

## Bridge2Aid

### Notes to the financial statements for the Year Ended 31 December 2021

#### 1 General information

Bridge2Aid is a charity, established as a Charitable Incorporated Organisation on 6<sup>th</sup> December 2016. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

#### 2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

##### **Fund accounting policy**

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

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

Further details of each fund are disclosed in note 13.

##### **Income**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is more likely than not that the trustees will receive the resources and the amount can be measured with sufficient reliability. Gifts and services in kind are included at their estimated open market valuation.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

##### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### **Expenditure**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting voluntary income.

## Bridge2Aid

### Notes to the financial statements for the Year Ended 31 December 2021

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## 2 Accounting policies (continued)

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

### Pensions

The charity operates a defined contribution pension scheme for its employees.

### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Individuals	29,786	4,890	34,676	27,082
Corporate	61,170	1,825	62,995	62,567
Gift Aid tax reclaimed	5,025	-	5,025	9,745
	<u>95,981</u>	<u>6,715</u>	<u>102,696</u>	<u>99,394</u>
<b>Grants</b>				
Gifts in Kind	4,800	-	4,800	4,258
The Beatrice Laing Trust	-	7,500	7,500	-
Casey Trust	-	1,000	1,000	-
CCIL	12,240	-	12,240	-
Chalk Cliff Trust	3,000	-	3,000	-
Chalker Foundation	-	-	-	20,000
Mageni Trust	-	2,000	2,000	-
Smileawi Feasibility Study Grant	2,400	-	2,400	-
Coronavirus Job Retention Scheme	28,907	-	28,907	57,774
Other amounts of £1,000 or less	-	-	-	358
	<u>51,347</u>	<u>10,500</u>	<u>61,847</u>	<u>82,390</u>
	<u>147,328</u>	<u>17,215</u>	<u>164,543</u>	<u>181,784</u>

Gifts in kind represent the market value of rent not charged in the year.

4 Activities for raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Sundry events &amp; other challenges</b>				
Other fundraising	5,314	-	5,314	19,929
	<u>5,314</u>	<u>-</u>	<u>5,314</u>	<u>19,929</u>

5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Dental Training Programme fees	-	-	-	18,084
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,084</u>

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2021

6 Costs of raising voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Donations and legacies</b>				
Cost of events and challenges	174	-	174	2,098
Publicity and fundraising costs	1,217	-	1,217	1,346
Platform Collection Fees	636	-	636	259
Wages and salaries	23,798	-	23,798	48,401
	<u>25,825</u>	<u>-</u>	<u>25,825</u>	<u>52,104</u>

7 Charitable activities

	Activities undertaken directly £	Support costs allocated £	Total 2021 £	Total 2020 £
Grant funded activities	-	-	-	18,411
Programme	(1,409)	-	(1,409)	33,184
Support costs - UK operations	-	85,010	85,010	95,922
	<u>(1,409)</u>	<u>85,010</u>	<u>83,601</u>	<u>147,517</u>

8 Support costs

	Total 2021 £	Total 2020
Employment costs	71,640	76,902
Office expenses	9,064	11,594
Travel and subsistence	1,263	4,748
Bank Charges	60	60
<b>Governance costs</b>		
Cost of trustee meetings	663	-
Professional fees	430	758
Independent examiner's remuneration	1,890	2,618
	<u>85,010</u>	<u>95,922</u>

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2021

9 Employees' remuneration

No trustees received any remuneration or expenses during the year. Details of other related party transactions are set out in note 15. The costs of the remaining staff were as follows:

	2021	2020
	£	£
Wages and salaries	91,366	116,653
Social security	2,318	6,254
Pension costs	1,754	2,311
Government Furlough Scheme	(28,907)	(57,774)
	<u>66,531</u>	<u>67,444</u>

No employee earned more than £60,000 during the period. The total amount paid to key management personnel was £67,084. The average full time equivalent number of staff employed by the charity during the year analysed by function was:

	No.	No.
Programme delivery	0.54	0.46
Fundraising and communications	1.40	0.73
Administration	<u>0.80</u>	<u>0.82</u>
Average full time equivalent number of staff employed	<u>2.74</u>	<u>2.01</u>
The average number of staff employed (Headcount)	5	7

No general volunteers were used in support of the UK office in 2021 (2020: 0.05)

No volunteers from the UK and overseas dental community were used to deliver dental training programme in Tanzania during 2021 (2020: 13).

10 Debtors

	2021	2020
	£	£
Gift aid refunds due	298	2,293
Prepayments and accrued income	<u>4,057</u>	<u>3,441</u>
	<u>4,355</u>	<u>5,734</u>

11 Cash at Bank and in hand

	2021	2020
	£	£
Bank Accounts	105,491	97,051
UK and foreign cash floats	<u>231</u>	<u>231</u>
	<u>105,722</u>	<u>97,282</u>

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2021

12 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	1,125	12
Accruals and deferred income	20,549	75,032
	<u>21,674</u>	<u>75,044</u>

Creditors amounts falling due within one year includes the following deferred income for future dental training programme trips:

	2021	2020
	£	£
Transferred at 1 January 2021	71,043	64,933
Amount transferred from/ (released to) incoming resources	(52,756)	6,110
As at 31 December 2021	<u>18,287</u>	<u>71,043</u>

13 Analysis of funds

	B/Fwd 01.01.21	Incoming resources	Resources expended	Transfers	C/Fwd 31.12.21
	£	£	£	£	£
<b>Restricted Funds</b>					
Education re Infant Oral Mutilation	-	15,215	-	-	15,215
Emergency Dentistry Training	-	2,000	-	-	2,000
	<u>-</u>	<u>17,215</u>	<u>-</u>	<u>-</u>	<u>17,215</u>
<b>Designated Funds</b>					
Dental Volunteer	9,708	-	1,409	(11,117)	-
<b>General Funds</b>					
Unrestricted income funds	18,264	152,642	(110,835)	11,117	71,188
	<u>27,972</u>	<u>152,642</u>	<u>(109,426)</u>	<u>-</u>	<u>71,188</u>
	<u>27,972</u>	<u>169,857</u>	<u>(109,426)</u>	<u>-</u>	<u>88,403</u>

**Designated funds**

Monies other than non refundable registration fees, received from participants of future dental volunteer programmes are kept in a designated fund and transferred to general funds at the date of the programme.

**Restricted funds**

Monies were donated during the year specifically to fund the training of clinical officers in emergency dental care in Uganda and education in Tanzania of the dangers of Infant Oral Mutilation.

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2021

14 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Current assets	92,862	17,215	110,077	103,016
Creditors: Amounts falling due within one year	(21,674)	-	(21,674)	(75,044)
Net assets	<u>71,188</u>	<u>17,215</u>	<u>88,403</u>	<u>27,972</u>

15 Related Party transactions

Donations totalling £1,506 were made to the charity by 4 trustees during the year. The chief executive, Shaenna Loughnane and her husband own the offices occupied by the charity. A total of £4,800 to cover the rent and utility costs was not charged but has been included as a donation in kind.

**BRIDGE2AID**

England & Wales - Charity number 1170578

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# Accounts

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# **Bridge2Aid**

**Report of the Trustees**

**and**

**Annual Accounts**

**31<sup>st</sup> December 2020**



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## CHARITY INFORMATION

TRUSTEES:	Colin Cohen (Chair)  Arun Mehra Andrew Paterson John Milne Sarah Buxton (01/03/2020) Ian Kerr (appointed 10/12/2020) Caroline Havers (resigned 10/12/2020)
CHIEF EXECUTIVE:	Shaenna Loughnane
REGISTERED OFFICE:	The Keepers Symn Lane Wotton-Under-Edge Gloucestershire GL12 7BD
REGISTERED CHARITY NUMBER:	1170578
INDEPENDENT EXAMINERS:	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB
BANKERS:	Lloyds Bank Plc 23 Long Street Wotton-under-Edge Gloucestershire GL12 7DA

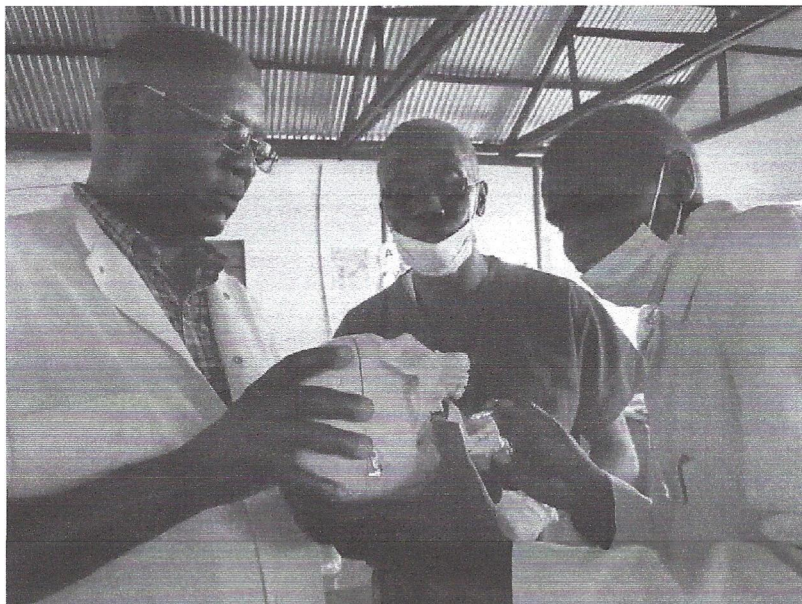
## REPORT OF THE TRUSTEES

### OVERVIEW

Bridge2Aid is a charity focussed on oral health in the developing world. Our charitable aims are “the relief of pain and suffering by the provision of emergency dental services and training in Tanzania and other parts of Africa and the world as the Trustees see fit”

2020 was a challenging year, as it was for most organisations. However, the changes that were enforced upon our organisation due to the pandemic acted as a driver to speed up development of key parts of our strategy. The time and thinking space provided have proven invaluable to our work.

When planning the charity’s activities, the Trustees follow the Charity Commission’s guidance on public benefit. This is the Trustees report for the year ending December 2020.



### THE CHALLENGE BEING ADDRESSED

Oral diseases are a significant health issue and part of the rising burden of noncommunicable diseases (NCDs). It is reported that more than 480 million people were estimated to suffer from some form of oral diseases in Africa in 2019<sup>1</sup>

In many parts of the developing world, it is not possible to get any kind of professional dental treatment. There are many barriers – too few trained personnel, few resources, a high level of poverty in communities, a lack of infrastructure. Simply put there are too few trained oral

health professionals. For example, in Tanzania there are fewer than 150 dentists – and a population of 58 million people.

## **THE SOLUTION**

Bridge2Aid is addressing the lack of trained dental personnel through training and education, primarily through facilitating upskilling and task-shifting

In partnership with the Ministries of Health and national Dental Association of whichever country we are working in we look to develop innovative ways to improve the oral health of a nation.

Founded in 2002 Bridge2Aid has always had a dual approach to oral health. We have looked to deliver training which addresses the pain that people in the community are currently experiencing, as well as providing training which will address pain in the future through effective community oral health education.

Our work has taken place primarily in Tanzania, where we have trained nearly 600 clinical officers in oral urgent treatment. This training takes the form of a 10-day face to face training course and the primary skill taught is simple extraction of teeth. During training we also treat people, to date we have treated over 60,000 patients. We also instituted successful a train the trainer programme.

## **REVIEW OF THE YEAR**

Our plans for 2020 were greatly changed due to the start of the corona virus pandemic in March of 2020. The original annual plan was primarily focused on delivering a number of face-to-face training programmes in rural Tanzania and a pilot programme in Malawi. Each of these training programmes were to be delivered by UK dentists and the focus was to be upskilling rural health workers to teach them how to deliver effective oral health education to their communities, and how to perform basic extractions (removal of teeth where there was infection). We had delivered one programme in Tanzania during February, but after March the cessation of most international travel meant that we had to cancel any other face to face training of this kind.

With these changes the board and management team met to discuss how to best to refocus on the year. Not to be able to deliver the planned work was a blow and a challenge, but we thought the subsequent freeing-up of both time and resources provided an opportunity. A strategy was approved by the Trustees that would shift focus to four key areas in the existing strategy:

1 - Looking at ways to make the best use of the limited number of in-country resources. In other words, assessing how we could work with already trained dental personnel more effectively to deliver training.

2 - Examining new implementation partnership models. Bridge2Aid had been tied very strongly to one key implementation partner (Education and Health for All, in Tanzania) and the board had already decided to work with a broader number of partners in this regard – both in the UK and local partners in the areas that we work.

3 - Shrinking the carbon footprint of the organisation - actively looking at solutions which require less travel from the UK.

4 - To continue to build new networks and champion positive change in the field of rural and remote healthcare.

To this end the key achievements were:

i. Work in Malawi:

We had been allocated funding by THET (Tropical Healthcare and Education Trust) to set up a partnership with the Malawian Dental Association and the Malawian Ministry of Health. The latter part of the funding was to be allocated towards priming the work for our face-to-face training programme. We agreed with them that this funding could be reallocated, and this was used to partially fund a new project. The new project was entered into in partnership with Malawian Dental Association, Maldent, Smileawi, ProDental and the Malawian Ministry of Health and partially funded by the Scottish Government. The partnership worked to design a suite of digital training for Dental Therapists in Malawi. The training programme consisted of 12 modules, lasting 1 hour each, and assessment tools as to how the training had increased their knowledge. The aim of the training was to give them the tools and confidence to be able to increase the amount and efficacy of oral health education that they were able to deliver in their roles. The training would be rolled out in Northern Malawi first and then assessed, before being altered if needed, and rolled out across the nation. Through 2020 Bridge2Aid led the development of the training material with our partners. The aim for completing the production was end March 2021 and the project was delivered on time.

ii. Work in Tanzania:

We have worked with partners in Tanzania for nearly 20 years. As stated Covid 19 stopped the planned face-to face programmes in 2020, which have traditionally been the main focus of Bridge2Aid activity. We hope to evolve this activity at some time in the future to meet the continuing needs, but in a way that is more efficient and reflects the changing environment in which we will be working.

Part of this evolution in Tanzania has been working with existing partners in new ways. One of our partners (Dr Nila Jackson) approached us with a request to work with him to address the issue of Infant Oral Mutilation (IOM) in the Mara Region of Tanzania. Infant Oral Mutilation (IOM) – or ebinyo in Swahili - is a widespread practice in East Africa. When very young children have sickness or diarrhoea, the standard ‘folk medicine’ treatment is to gouge out the child’s un-erupted canine teeth. This procedure is performed by untrained ‘healers’ and is done without anaesthetic, often using unsterilised instruments or tools. As you can imagine this is very painful and traumatic and can lead to serious infection - or even death.

We decided to partner with the Dr Jackson, the Global Child Dental Fund and the Tanzanian Ministry of Health to develop a cascade training model for this work. During 2020 we worked to set up the partnership and agree the initial goals and parameters of what this work would look like, with an aim to developing a full workplan, budget and training course in 2021.

iii. Work in Uganda:

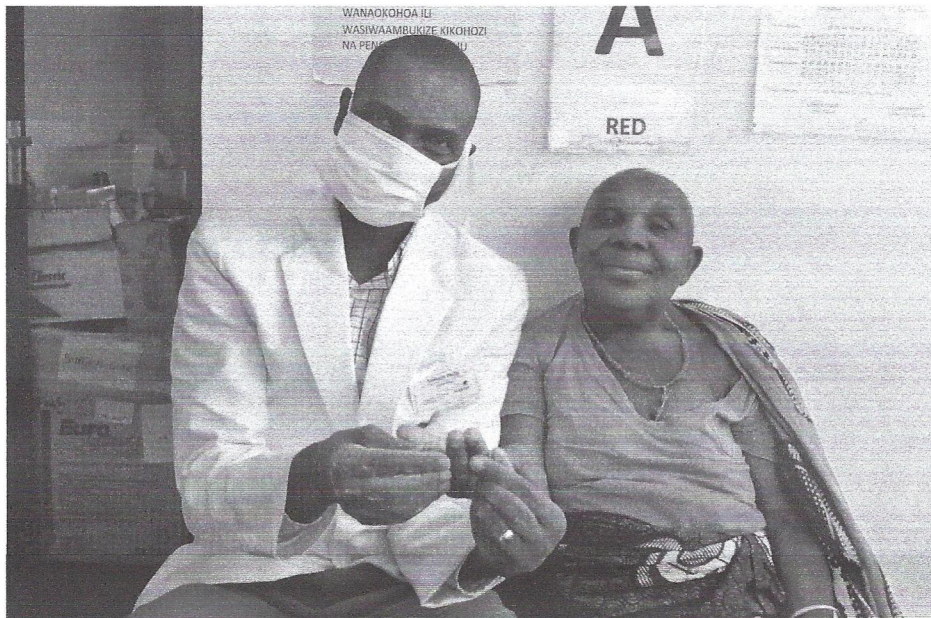
In 2020 we were approached by the Uganda UK Health Alliance (a Ugandan government organization for UK institutions and charities undertaking healthcare capacity building

activity in Uganda and ensuring that their activities map to the priorities of the Ugandan government and Ministry of Health) to discuss ways that we could help build oral health in the nation. Uganda has a community of 300 dentists and 600 dental officers is not sufficient to meet the needs of a population of over 40 million.

During discussion it was highlighted that the key issue was lack of oral health education (OHE) at village level. We worked together to find a solution to finding ways to increase public knowledge around this issue. We agreed that the primary pathway to addressing this issue would be via the District Health Officers and Deputy District Health Officers responsible for community health programmes to develop training pathways with a view to village health teams and/or nurses to be the cadres to deliver this training. It was agreed that Bridge2Aid would work with Ugandan partners to develop a training course and deliver it using a cascade training model to improve oral and overall health and wellbeing of rural Ugandan village populations.

iv. Other work:

At a time of crises for many organisations and individuals Bridge2Aid wanted to be at the forefront of continuing to offer mutual support and in strengthen healthcare in remote and rural areas around the world. To this end we organized our two-day Remote and Rural Healthcare conference in November 2020. We had over 350 virtual attendees from many countries. The conference was free to attend and set up as a space to share knowledge and expertise in this very specific field of healthcare.



## LOOKING FORWARD

Moving into 2021 our agreed strategy will be based around developing more prevention-centred training. We will also continue to focus on projects that are partner-led and sustainable, and providing maximum results for a minimum financial outlay – to ensure value for money for funders, efficiency in training development and the continued financial stability of the organisation.

## **FINANCIAL REVIEW**

### Results for the year

Although 2020 was a challenging year for Bridge2Aid, we carefully controlled our outgoings and have become a more financially stable organisation as a result. Our aim for 2021 and beyond is that we continue to be financially stable and will make all strategic and operational decisions with that at the forefront of our thinking.

Due to the Covid-19 pandemic, income decreased by £228,068 from the previous year. In response Bridge2Aid actively sought to decrease its costs and succeeded in reducing its costs by £253,793. This has meant there was a net excess of income over expenditure of £20,176 in 2020, compared to a deficit of £5,549 in the previous financial year.

One of the major cost saving was salaries. All the staff were furloughed from 1<sup>st</sup> April until 31<sup>st</sup> October (apart from the CEO Shaenna Loughnane who has continued to do all and any tasks needed doing on a purely voluntary basis). Bridge2Aid also took advantage of the governments Coronavirus Job Retention Scheme. This meant that the total net salary cost was reduced from £154,880 in 2019 to just £67,444 in 2020.

The other major cost-saving in 2020 was the cessation of face-to-face training programmes. Eight programmes had been planned, but only one took place in February 2020. Payments made to our implementation partner reduced from £171,033 in 2019 to £38,688 in 2020.

### Major Financial Developments Post Year-End

Since the year end, because it is still unknown when the DTP volunteer trips can be recommenced then all the deposits and fees paid directly by the volunteers have been refunded. Where money had been fund-raised and received via Just Giving then this is being retained for future trips and/or other work

### Future Financial Aim of Bridge2Aid

The aim of the Bridge2Aid as last year is to build up reserves by £10,000 year on year to achieve 6 months operating costs.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity was established by a Declaration of Trust dated 29th January 2002 and Supplementary Declaration of Trust dated 12th May 2002. A Deed of Variation of Trust was subsequently made dated 11 July 2005. We became registered as a charitable incorporated organisation on 6<sup>th</sup> December 2016, which lay dormant until we transferred our operation from our charity to our CIO in January 2019.

### **Governance**

The Trustees meet at least 4 times a year to approve the strategy, and review the finances, policy and governance of the charity. Day to day implementation and management is delegated to the CEO and Senior Leadership Team. During the beginning of the pandemic the Trustees had several extraordinary meetings to discuss how the organisation needed to address the issues thrown up.

The Trustees who served during the year are listed on page 3. New Trustees are appointed to expand the existing skills of the board as necessary by a resolution of the majority of existing Trustees.

There are no conflicts of interests within the Trustee Board.

New trustees are inducted both formally and informally. This includes meetings with the Chair and Chief Executive in advance of their first trustees meeting. They are also supplied with information from the Charity Commission concerning best practice and advice for new trustees. We also carry out a skills audit.

### **Governance Review**

In 2016 a review of the trust governance was undertaken by an external consultant.

The board was seen to be performing properly, was following the guidance of the Charities Commission and was operating well as a strong constructive and cooperative team.

However, there was a need to strengthen communication between the board and the management team, improve the financial reporting to the board, improve the documentation of the roles and responsibilities, and increase focus on appraisals. There was also a recommendation to review the skills required on the board and the rotation of trustees. These recommendations have been accepted and are being addressed.

## Management Responsibilities

During 2020, the Senior Leadership Team consisted of Shaenna Loughnane (CEO), Paul Tasman (Operations Manager) and Keith Du-Rose (Financial Controller).

Our Clinical Advisory Group – who are all volunteers, and who are regular leaders on our programmes in Tanzania, gives clinical advice.

There were a further 1 full time and 4 part-time staff in the UK, and 1 office volunteer.

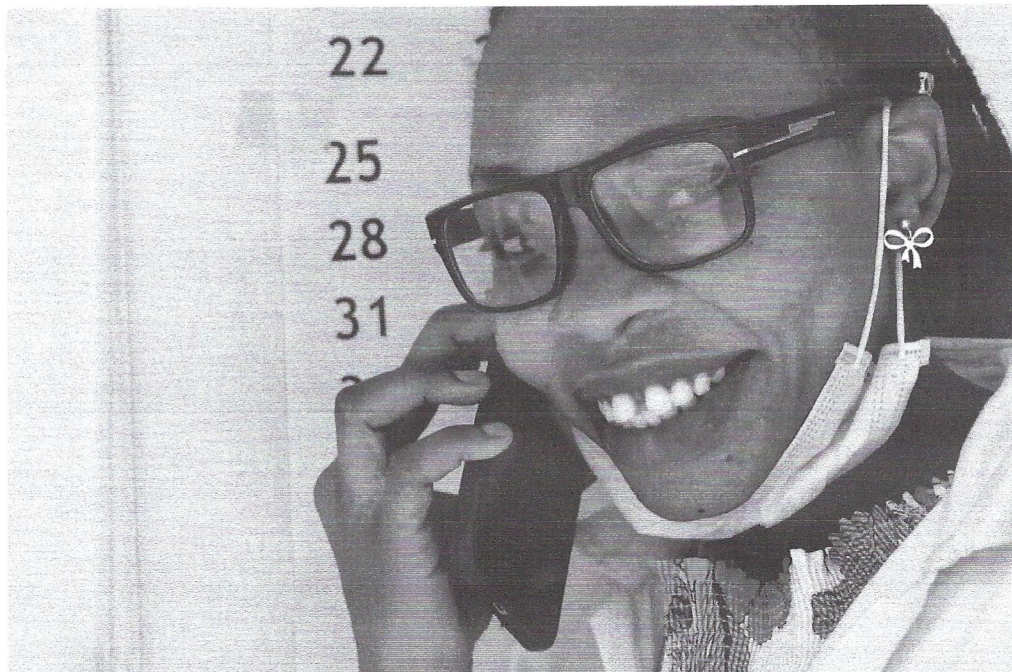
The pay of the senior staff is reviewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other charities of a similar size and wherever possible aim to set remuneration levels at an average of the range paid for similar roles.

## Major Risks

The major risks to which the charity is exposed, as identified by the trustees are:

- People – finding the right number of experienced volunteers, maintaining/growing current team, maintaining commitment to values
- Funding – growing new funding streams, maintaining and growing commitment of dental and health industries, suppliers and people

These are currently perceived as being at a medium level of risk except the funding which is at a high level of risk. All are being actively managed by the trustees and the management team.



## STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity 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 charity and of the financial activities of the charity for that period. In preparing those financial statements, the trustees are required to

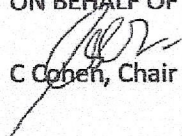
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

## INDEPENDENT EXAMINERS

The independent examiners, Scott Vevers Ltd have expressed their willingness to continue in office and a proposal for their re- appointment will be made at the Annual General Meeting.

ON BEHALF OF THE BOARD:

  
C Cohen, Chair of Trustees

Date: 22 September 2021,

# Independent Examiner's Report to the Trustees of Bridge2Aid

I report to the trustees on my examination of the financial statements of Bridge2Aid (the Charity) for the year ended 31 December 2020.

## Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## Independent examiner's statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr. M. J. Cridland B.A. (Hons) F.C.A.  
Scott Vevers Ltd  
Chartered Accountants and Registered Auditors  
65 East Street  
Bridport  
Dorset DT6 3LB

Date: 29th September 2021

**Bridge2Aid**  
**Statement of financial activities for the Year Ended 31 December 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019
<b>Income</b>					
Income and endowments from:					
Donations and legacies	3	181,426	358	181,784	280,805
Charitable activities	5	18,084	-	18,084	131,577
Other trading activities					
Activities for raising funds	4	19,929	-	19,929	35,483
		<u>219,439</u>	<u>358</u>	<u>219,797</u>	<u>447,865</u>
<b>Expenditure on:</b>					
Raising funds					
Costs of raising voluntary income	6	52,104	-	52,104	77,689
Charitable activities	7	146,160	1,358	147,518	375,725
		<u>198,263</u>	<u>1,358</u>	<u>199,621</u>	<u>453,414</u>
Net (expenditure)/income		21,176	(1,000)	20,176	(5,549)
Gross transfers between funds	13	-	-	-	-
Net movements in funds		21,176	(1,000)	20,176	(5,549)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>6,796</u>	<u>1,000</u>	<u>7,796</u>	<u>13,345</u>
Total funds carried forward		<u>27,972</u>	<u>-</u>	<u>27,972</u>	<u>7,796</u>

All income and expenditure is derived from continuing activities.

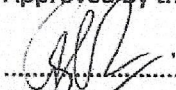
The charity has no recognised gains or losses for the year other than the results above.

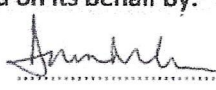
The notes on pages 15 to 21 form an integral part of these financial statements

**Bridge2Aid**  
**Balance Sheet at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
<b>Current assets</b>					
Debtors	10	5,734		79,453	
Cash at bank and in hand	11	97,282		8,071	
		103,016		87,524	
Creditors: Amounts falling due within one year	12	(75,044)		(79,728)	
<b>Net current assets</b>			27,972		7,796
<b>Net assets</b>			27,972		7,796
<b>The funds of the charity:</b>					
Restricted funds	13		-		1,000
<b>Unrestricted funds</b>					
Unrestricted income funds	13		27,972		6,796
<b>Total charity funds</b>			27,972		7,796

Approved by the Board and signed on its behalf by:

  
 .....  
 C Cohen  
 / Trustee

  
 .....  
 A Mehra  
 Trustee

Date: 22 September  
 2021

The notes on pages 15 to 21 form an integral part of these financial statements

## 1 General information

Bridge2Aid is a charity, established as a Charitable Incorporated Organisation on 6<sup>th</sup> December 2016. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

## 2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

### Fund accounting policy

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

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

Further details of each fund are disclosed in note 13.

### Income

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is more likely than not that the trustees will receive the resources and the amount can be measured with sufficient reliability. Gifts and services in kind are included at their estimated open market valuation.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**2 Accounting policies (continued)****Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Debtors**

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Foreign currencies**

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

**Pensions**

The charity operates a defined contribution pension scheme for its employees.

**Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**3 Income from donations and legacies**

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Individuals	27,082	-	27,082	56,509
Corporate	62,567	-	62,567	117,323
Gift Aid tax reclaimed	9,745	-	9,745	10,756
	99,394	-	99,394	184,588
<b>Grants</b>				
Gifts in Kind	4,258	-	4,258	10,129
Chalker Foundation	20,000	-	20,000	-
Thornton Charitable Trust Grant	-	-	-	50,000
Tropical Health and THET	-	-	-	8,910
Australian High Commission	-	-	-	15,298
The Beatrice Laing Trust	-	-	-	11,380
Coronavirus Job Retention Scheme	57,774	-	57,774	-
Other amounts of £1,000 or less	-	358	358	500
	82,032	358	82,390	96,217
	181,426	358	181,784	280,805

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2020

Gifts in kind represent the market value of rent not charged in the year.

4 Activities for raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Safari Cycle &amp; other challenges</b>				
Other fundraising	19,929	-	19,929	35,483
	<u>19,929</u>	<u>-</u>	<u>19,929</u>	<u>35,483</u>

5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Dental Training Programme fees	18,084	-	18,084	131,577
	<u>18,084</u>	<u>-</u>	<u>18,084</u>	<u>131,577</u>

6 Costs of raising voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Donations and legacies</b>				
Cost of events and challenges	2,098	-	2,098	26,238
Publicity and fundraising costs	1,346	-	1,346	3,540
Platform Collection Fees	259	-	259	1,271
Wages and salaries	48,401	-	48,401	46,640
	<u>52,104</u>	<u>-</u>	<u>52,104</u>	<u>77,689</u>

7 Charitable activities

	Activities undertaken directly £	Support costs allocated £	Total 2020 £	Total 2019 £
Grant funded activities	18,411	-	18,411	68,303
Programme	33,184	-	33,184	168,290
Support costs - UK operations	-	95,923	95,923	139,132
	<u>51,595</u>	<u>95,923</u>	<u>147,518</u>	<u>375,725</u>

The charity closed its office in Tansania at the end of December 2019 and most of the staff were transferred to a new local NGO - EH4All. EH4All ran the DVP programme locally for the charity. In order to support the new organisation, the charity made a contribution to core costs over the the initial period of the agreement up to 31<sup>st</sup> March 2020 and a further one off donation of £3606 was made in April 2020

**Bridge2Aid**  
**Notes to the financial statements for the Year Ended 31 December 2020**

**8 Support costs**

		<b>Total 2020</b>		<b>Total 2019</b>
	£	£		
Employment costs		76,903		112,083
Office expenses		11,594		12,615
Travel and subsistence		4,748		11,808
Bank Charges		60		150
<b>Governance costs</b>				
Cost of trustee meetings	-		137	
Professional fees	758		539	
Independent examiner's remuneration	1,860	2,618	1,800	2,476
		<u>95,923</u>		<u>139,132</u>

**9 Employees' remuneration**

No trustees received any remuneration or expenses during the year. Details of other related party transactions are set out in note 15. The costs of the remaining staff were as follows:

	<b>2020</b>	<b>2019</b>
	£	£
Wages and salaries	116,653	143,242
Social security	6,254	8,860
Pension costs	2,311	2,778
Government Furlough Scheme	(57,774)	-
	<u>67,444</u>	<u>154,880</u>

No employee earned more than £60,000 during the period. The Chief Executive, Shaenna Loughnane, did not draw a salary for the period 1st April 2020 to 31st October 2020. The total amount paid to key management personnel was £56,676. The average full time equivalent number of staff employed by the charity during the year analysed by function was:

	No.	No.
Programme delivery	0.46	1.49
Fundraising and communications	0.73	2.32
Administration	0.82	1.20
Average full time equivalent number of staff employed	<u>2.01</u>	<u>5.01</u>
The average number of staff employed (Headcount)	7	7

1 General volunteer was used in support of the UK office-amounting to 0.05 full time equivalent.  
 13 volunteers from the UK and overseas dental community delivered the dental training programme in Tanzania, over a period of 2 weeks each.

**Bridge2Aid**  
**Notes to the financial statements for the Year Ended 31 December 2020**

**10 Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gift aid refunds due	2,293	3,853
Prepayments and accrued income	3,441	75,600
	<u>5,734</u>	<u>79,453</u>

**11 Cash at Bank and in hand**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank Accounts	97,051	7,716
UK and foreign cash floats	231	355
	<u>97,282</u>	<u>8,071</u>

**12 Creditors: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Taxation and social security	12	3,009
Accruals and deferred income	75,032	76,719
	<u>75,044</u>	<u>79,728</u>

Creditors amounts falling due within one year includes the following deferred income for future dental training programme trips:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Transferred at 1 January 2020	64,933	46,422
Amount transferred from/ (released to) incoming resources	6,110	18,511
As at 31 December 2020	<u>71,043</u>	<u>64,933</u>

Bridge2Aid

Notes to the financial statements for the Year Ended 31 December 2020

13 Analysis of funds

	B/Fwd 01.01.20 £	Incoming resources £	Resources expended £	Transfers £	C/Fwd 31.12.20 £
<b>Restricted Funds</b>					
Training programme in emergency dentistry	1,000	358	(1,358)	-	-
	<u>1,000</u>	<u>358</u>	<u>(1,358)</u>	<u>-</u>	<u>-</u>
<b>Designated Funds</b>					
Dental Volunteer	14,611	18,084	(33,184)	10,197	9,708
<b>General Funds</b>					
Unrestricted income funds	(7,815)	201,355	(165,079)	(10,197)	18,264
	<u>6,796</u>	<u>219,439</u>	<u>(198,263)</u>	<u>-</u>	<u>27,972</u>
	<u>7,796</u>	<u>219,797</u>	<u>(199,621)</u>	<u>-</u>	<u>27,972</u>

**Designated funds**

Monies other than non refundable registration fees, received from participants of future dental volunteer programmes are kept in a designated fund and transferred to general funds at the date of the programme.

**Restricted funds**

Monies were donated during the year specifically to fund dental equipment and the training of clinical officers to provide access to emergency dental care in rural areas of Tanzania.

14 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019
Current assets	103,016	-	103,016	87,524
Creditors: Amounts falling due within one year	(75,044)	-	(75,044)	(79,728)
Net assets	<u>27,972</u>	<u>-</u>	<u>27,972</u>	<u>7,796</u>

**Bridge2Aid**  
**Notes to the financial statements for the Year Ended 31 December 2020**

**15 Related Party transactions**

Donations totalling £2,600 were made to the charity by 3 trustees during the year.

The chief executive, Shaenna Loughnane and her husband own the offices occupied by the charity. A total of £2,129 was paid during the year to cover the rent and all utility costs and £4,258 was not charged but has been included as a donation in kind.

**16 Operating lease commitments**

At the year end the charity has future minimum lease commitments as follows:

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Not later than 1 year	-	2,500
Later than 1 year and not later than 5 years	-	-
Expiring between one and five years	-	2,500