

# **Bridge2Aid**



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

## CONTENTS

|                                     |         |
|-------------------------------------|---------|
| Charity Information                 | 3       |
| Report of the Trustees              | 4 - 10  |
| Report of the Independent Examiners | 11      |
| Statement of Financial Activities   | 12      |
| Balance Sheet                       | 13      |
| Notes to the Financial Statements   | 14 - 20 |



## **CHARITY INFORMATION**

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

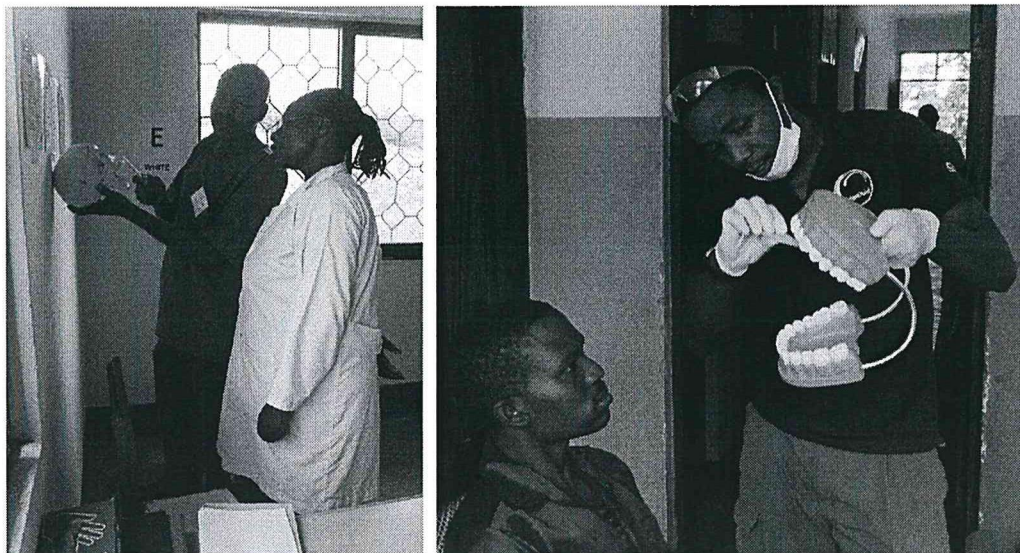
In 2020 a strategy was approved by the Trustees aiming shift focus to 4 key areas in the existing strategy:

- 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

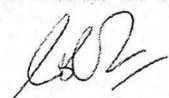
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and 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**

|                                   | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2021<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> |
|-----------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <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                            |
| Total income                      |             | <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                           |
| Total expenditure                 |             | <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     |             | <u>-</u>                            | <u>-</u>                          | <u>-</u>                          | <u>-</u>                          |
| 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>71,188</u>                       | <u>17,215</u>                     | <u>88,403</u>                     | <u>27,972</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

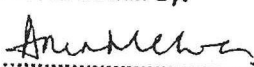


**Bridge2Aid**  
**Balance Sheet at 31 December 2021**

|  |      | 2021            |               | 2020            |               |
|--|------|-----------------|---------------|-----------------|---------------|
|  | Note | £               | £             | £               | £             |
| <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>               |      |                 |               |                 |               |
| <b>Restricted funds</b>                        | 13   |                 | 17,215        |                 | -             |
| <b>Unrestricted funds</b>                      |      |                 |               |                 |               |
| 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

**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.

Bridge2Aid

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

3 Income from donations and legacies

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



# Bridge2Aid

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

### 6 Costs of raising voluntary income

|                                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <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<br>undertaken<br>directly<br>£ | Support<br>costs<br>allocated<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------|---|------------------------------------|--------------------|--------------------|
| 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<br>2021<br>£ | Total<br>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> |

**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> |

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

|                              | 2021<br>£     | 2020<br>£     |
|------------------------------|---------------|---------------|
| 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<br>£     | 2020<br>£     |
|---|---------------|---------------|
| 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<br>01.01.21<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | C/Fwd<br>31.12.21<br>£ |
|-------------------------------------|------------------------|----------------------------|----------------------------|----------------|------------------------|
| <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<br>Funds | Restricted<br>Funds | Total<br>2021 | Total<br>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.