



Bridge2Aid

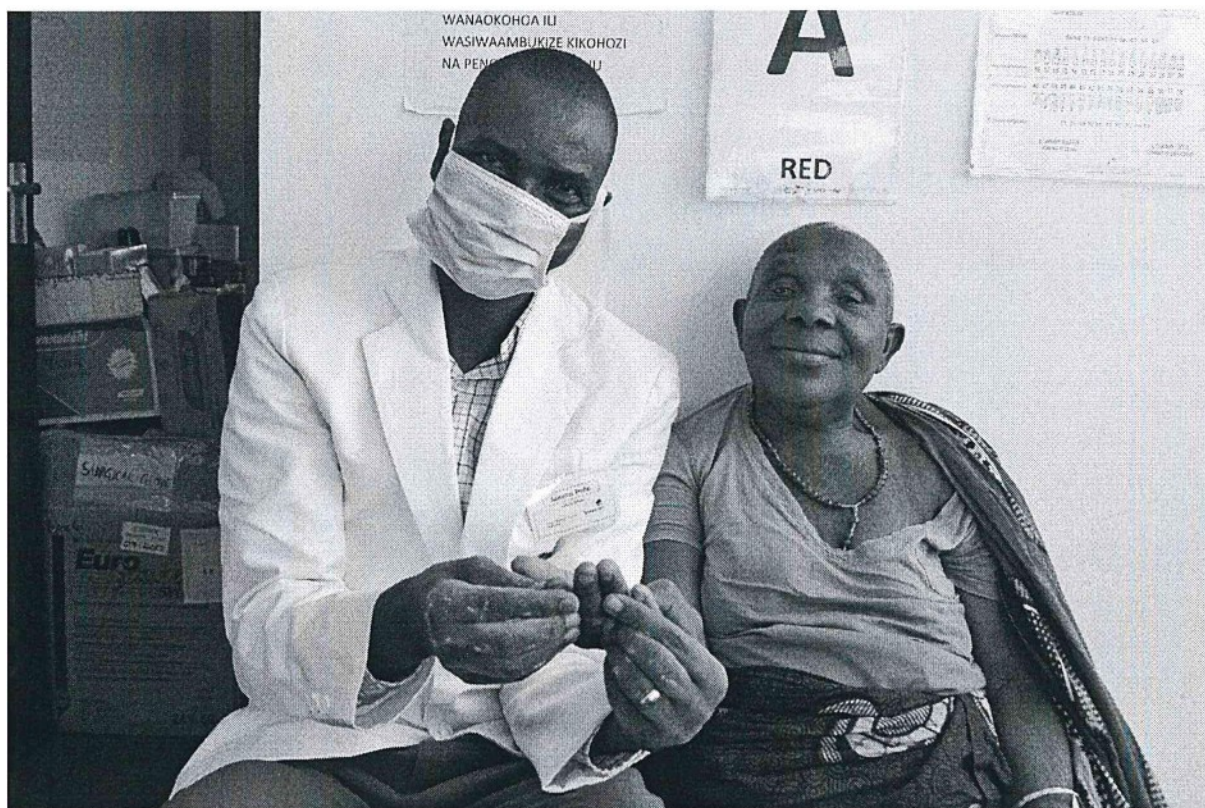
Report of the Trustees &

Annual Accounts

31st December 2022

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CHARITY INFORMATION

TRUSTEES:

Colin Cohen (Chair)
Arun Mehra (Treasurer)
Andrew Paterson
John Milne
Sarah Buxton (resigned September 2023)
Ian Kerr
Jeremy Bagg (appointed 23rd 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.

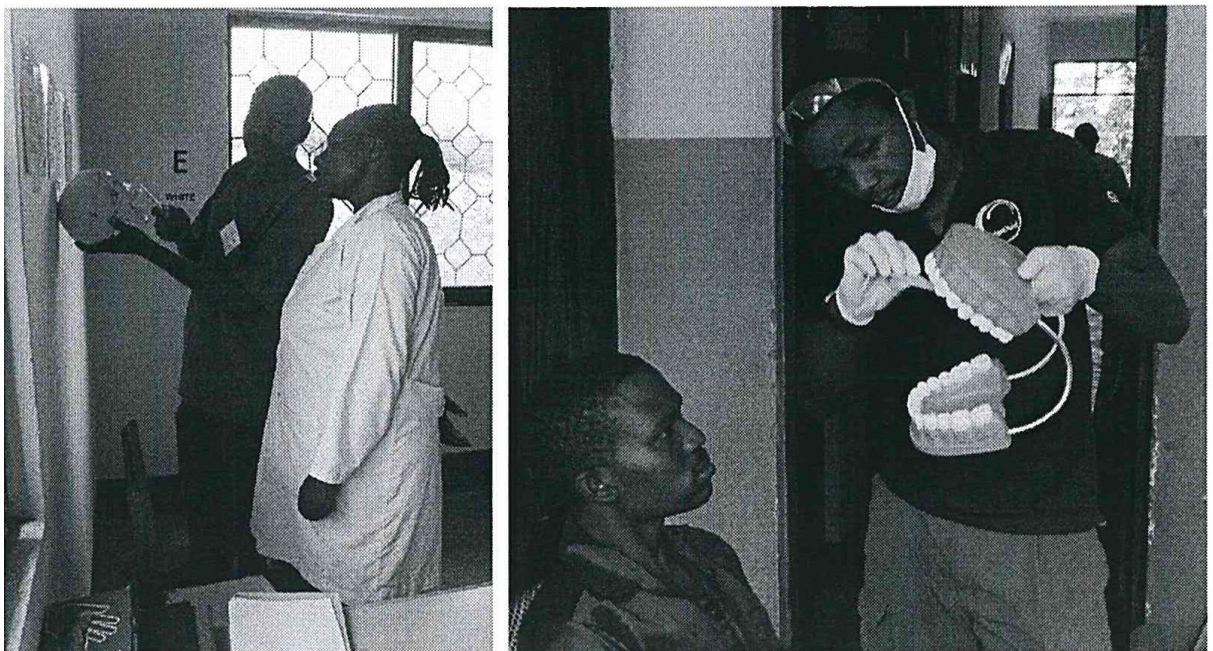
We focus on these communities because these are the areas where the problem is worst. There is an extremely low level of oral health literacy, so communities are often unaware of even basic health behaviours, or information such as the link between dietary sugars and dental caries. There is also very 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 out 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

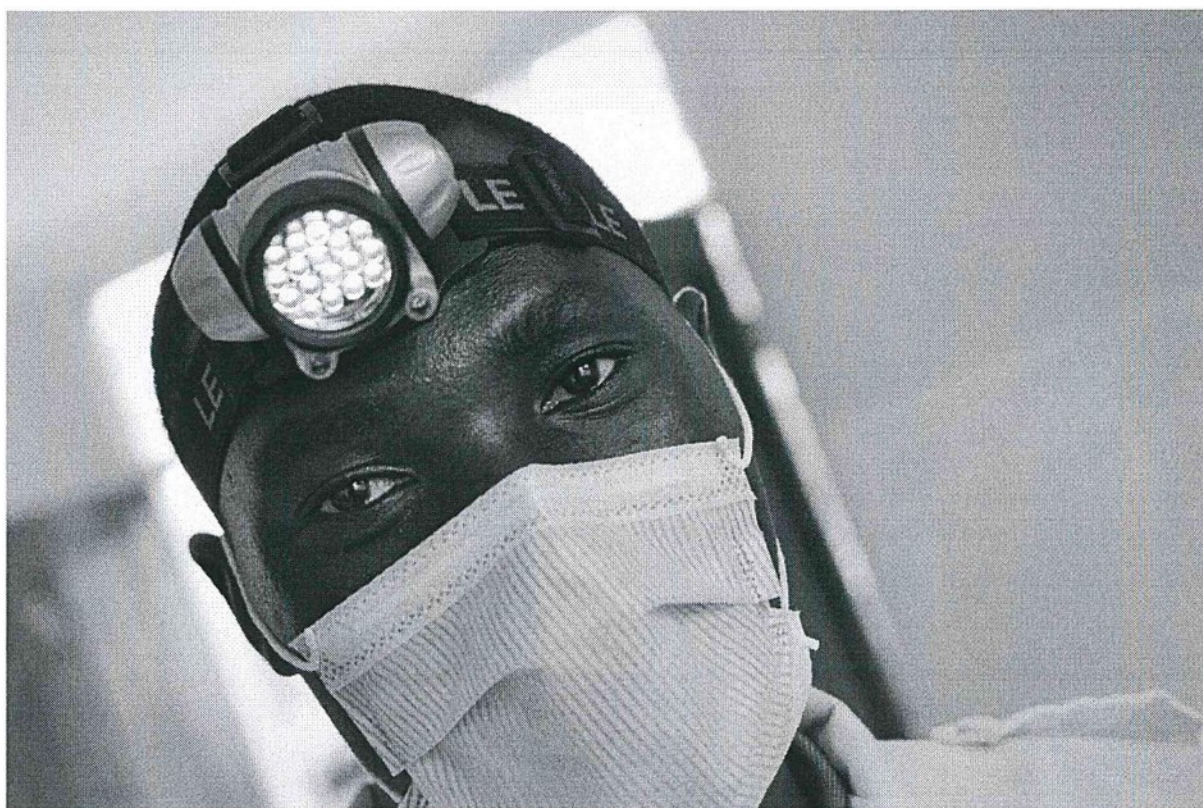
Our reserves policy is set to ensure that our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring that we do not retain income for longer than required. The trustees have determined that the Charity needs free reserves for the following 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 1st 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 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 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

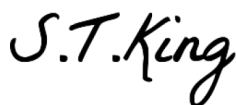
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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
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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
Income					
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		88,435	56,546	144,981	169,857
Expenditure on:					
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		115,642	49,184	164,826	109,426
Net (expenditure)/income		(27,207)	7,362	(19,845)	60,431
Gross transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movements in funds		(27,207)	7,362	(19,845)	60,431
Reconciliation of funds					
Total funds brought forward		71,188	17,215	88,403	27,972
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		43,981	24,577	68,558	88,403
		<hr/>	<hr/>	<hr/>	<hr/>

All income and expenditure is derived from continuing activities.

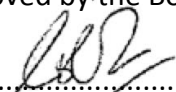
The charity has no recognised gains or losses for the year other than the results above.

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

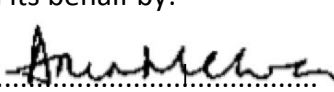
Bridge2Aid Balance Sheet at 31 December 2022

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

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 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.

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>
Grants				
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 £
Sundry events & other challenges				
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 £
Donations and legacies				
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
Governance costs		
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:

	Total 2022	Total 2021
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	0.59	0.80
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
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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

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

10 Cash at Bank and in hand

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

11 Creditors: Amounts falling due within one year

	Total 2022	Total 2021
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:

	Total 2022	Total 2021
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/Fwd 01.01.22 £	Incoming resources £	Resources expended £	Transfers £	C/Fwd 31.12.22 £
Restricted Funds					
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>
Designated Funds					
Designated Funds	-	-	-	-	-
General Funds					
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	<u>43,981</u>	<u>24,577</u>	<u>68,558</u>	<u>88,403</u>





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 30th June 2022. The property is jointly owned by Shaenna Loughnane (who was the CEO to 30th June 2022) and her husband. From 1st 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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