

# MASTICATIONPEDIA

England & Wales · Charity number 1188753

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-03-25

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

## Contact

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**Address** C/O Gordon Down  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

**Phone** 00393397959071

**Email** [info@masticationpedia.org](mailto:info@masticationpedia.org)

**Website** [masticationpedia.org](http://masticationpedia.org)

## Activities

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**Objects:** THE OBJECT OF THE CIO TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND PARTICULARLY AMONGST SCIENTISTS) ON THE FIELD OF NEUROSCIENCE OF THE MASTICATORY AND ORAL SYSTEM AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS.

**Activities:** Masticationpedia operates in medical research, having its outset in dentistry; the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

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- Italy
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,287	£4,795	-	-
2023-12-31	£2,870	£2,669	-	-
2022-12-31	£6,934	£8,126	-	-
2021-12-31	£10,487	£11,247	-	-
2020-12-31	£7,086	£4,906	-	-

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## Trustees

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Name	Role	Appointed
Gianni Frisardi	Chair	2019-10-01
Carla Cefala		2024-09-01
Flavio Frisardi		2019-10-01
Luca Fontana		2024-09-01
Luigi Filippetta		2024-09-01

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**MASTICATIONPEDIA**

England & Wales - Charity number 1188753

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# Accounts

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**MASTICATIONPEDIA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ENGLAND AND WALES REGISTERED CHARITY NUMBER 1188753**

MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

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MASTICATIONPEDIA

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NAME: MASTICATIONPEDIA

CHARITY REGISTRATION NUMBER: 1188753  
CHARITY COMMISSION ENGLAND AND WALES

PRINCIPAL OFFICE: 13a Temple Court  
Cathedral Road  
Cardiff  
CF5 3JR

TRUSTEES: GIANNI FRISARDI  
CARLA CEFALA  
LUIGI FILIPPETTA  
LUCA FONTANA  
FLAVIO FRISARDI

MASTICATIONPEDIATRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and accounts for the year ended 31 December 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (Charities SORP (FRS102)) issued in 2019.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Masticationpedia are governed by the Trust Deed dated 23 October 2019. The charity is managed by a board of trustees. In the year ended 31 December 2024, the following persons served as trustees:

Gianni Frisardi

Luigi Filippetta

Luca Fontana

Flavio Frisardi

Carla Cafalà

**OBJECTIVES AND ACTIVITIES**

The objective of Masticationpedia is to advance the education of the public in general (and particularly amongst scientists) on the field of neuroscience of the masticatory and oral system and to promote research for the public benefit in all aspects of that subject and to publish the useful results. The charity operates in medical research, having its outset in dentistry; the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system. No grant was received from any government organization.

**FINANCIAL REVIEW**

The donation receipts are expected to increase in the next year.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

MASTICATIONPEDIATRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 31 DECEMBER 2024**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP;
- \* make judgements and accounting estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Gordon Down Accountants  
Temple Court  
13a Cathedral Road  
Cardiff  
CF5 3JR

Signed on behalf of the trustees



Date: 01 May 2025

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Trustee

MASTICATIONPEDIA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	5,287	-	5,287	2,870
Investments	3	-	-	-	-
TOTAL INCOME:		5,287	-	5,287	2,870
EXPENDITURE ON:					
Raising Funds		-	-	-	-
Charitable Activities	5	(4,115)	(680)	(4,795)	(2,669)
TOTAL EXPENDITURE		(4,115)	(680)	(4,795)	(2,669)
NET INCOME (EXPENDITURE)		1,172	(680)	492	201
OTHER RECOGNISED GAINS/(LOSSES)	4	-	-	-	-
NET MOVEMENT IN FUNDS		1,172	(680)	492	201
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		201	-	201	-
TOTAL FUNDS CARRIED FORWARD	8,9	1,373	(680)	693	201

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIABALANCE SHEET AS AT31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	6	0		0	
Cash at Bank and In Hand		693		201	
		<u>693</u>		<u>201</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
	7	0		0	
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>693</u>		<u>201</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>693</u>		<u>201</u>
<b>TOTAL NET ASSETS</b>	10		<u>693</u>		<u>201</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Income Funds	9			680	
Unrestricted Income Funds	8		693	(479)	
			<u>693</u>	<u>(479)</u>	
<b>TOTAL CHARITY FUNDS</b>	10		<u>693</u>	<u>201</u>	

These financial statements were approved by the Board of Trustees and are signed on their behalf by

Gianni Frisardi

Trustee



Date: 01 May 2025

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIASTATEMENT OF CASH FLOWSFOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<b>Cash Flows From Operating Activities</b>		
Net Income	492	201
<i>Adjustments for:</i>		
Foreign Currency Gains/(Losses)	0	0
Other Interest Receivable and Similar Income	-	-
<i>Changes In:</i>		
Trade and Other Debtors	-	-
Trade and Other Creditors	-	-
Cash Generated From Operations	492	201
Interest Received	-	-
Net Cash From Operating Activities	<u>492</u>	<u>201</u>
<b>Net Increase In Cash and Cash Equivalents</b>		201
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>201</u>	<u>          </u>
<b>Cash and Cash Equivalent at End of Year</b>	<u><u>693</u></u>	<u><u>201</u></u>

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2024**1. ACCOUNTING POLICIES****Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**a) Funds Structure**

The charity has restricted and unrestricted funds. Restricted funds are categorised as restricted based on the donors' restrictions on the projects for which they must be used.

**b) Income Recognition**

All income is recognised once the charity has received the funds, except any Gift Aid receivable relating to the current year which was received after the year ended. The Trustees consider this to be the appropriate and prudent principle.

**c) Expenditure Recognition**

Expenditure is recognised when the funds have been disbursed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed immediately upon approval.

**2. DONATION AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Donations</b>				
Donations	5,287	0	5,287	2870
Gift Aid	-	-	-	-
	<u>5,287</u>	<u>0</u>	<u>5,287</u>	<u>2870</u>

**3. INVESTMENT INCOME**

Bank Interest Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 20244. **OTHER RECOGNISED GAINS/(LOSSES)**

	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Foreign Currency Losses	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

This represents foreign currency gains arising on restatement of bank account movements and balances denominated in Euros to UK Pounds sterling.

5. **CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Charitable Expenditure	3,241	680	3,921	
Governance Costs	874	0	874	2,669
	<u>874</u>	<u>0</u>	<u>874</u>	<u>2,669</u>

6. **DEBTORS**

	2024 £	2023 £
Gift Aid Receivable	-	-
Other Debtors	-	-
	<u>-</u>	<u>-</u>

7. **CREDITORS: Amounts falling due within one year**

	2024 £	2023 £
Accruals	-	-
	<u>-</u>	<u>-</u>

8. **UNRESTRICTED INCOME FUNDS**

	Balance at 31 Dec 2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2024 £
Restricted Funds	680		(680)	0
Unrestricted Funds	(479)	5,287	(4,115)	693

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2024

9.	<b>RESTRICTED INCOME FUNDS</b>	Balance at 31 Dec 2023	Incoming Resources	Outgoing Resources	Balance at 31 Dec 2024
		£	£	£	£
	Research	680	-	680	0

10. **SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£
Debtors	0	0	0
Cash At Bank And In Hand			
Creditors (falling due within one year)	-	-	-
<b>Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>

Unrestricted Funds	0	-	0
Restricted Funds	-	0	0
<b>Total Charity Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£
Debtors	-	-	-
Cash At Bank And In Hand	693	0	693
Creditors (falling due within one year)	-	-	-
		0	
<b>Net Assets</b>	<b>(693)</b>		<b>(693)</b>

Unrestricted Funds	(693)	-	(693)
Restricted Funds	-		
<b>Total Charity Funds</b>	<b>(693)</b>		<b>(693)</b>

11. None of the Trustees have been paid any remuneration or received any other benefits during the year.

MASTICATIONPEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12. **SERVICES**

In common with many organisations of our size and nature we use services of accountants to prepare and submit returns if any of the tax authorities and assist with the preparation of financial statements.

Date: 01 May 2025

Gianni Frisardi

A handwritten signature in black ink, appearing to read 'Gianni Frisardi', written in a cursive style.

**MASTICATIONPEDIA**

England & Wales - Charity number 1188753

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# Accounts

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MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ENGLAND AND WALES REGISTERED CHARITY NUMBER 1188753

MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

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MASTICATIONPEDIA

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NAME:

MASTICATIONPEDIA

CHARITY REGISTRATION NUMBER.

1188753

CHARITY COMMISSION ENGLAND AND WALES

PRINCIPAL OFFICE:

87 Chancery Lane

LONDON

WC2A 1ET

TRUSTEES:

GIANNI FRISARDI

MICHELE FELLA

FLAVIO FRISARDI

MASTICATIONPEDIATRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and accounts for the year ended 31 December 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (Charities SORP (FRS102)) issued in 2019.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Masticationpedia are governed by the Trust Deed dated 23 October 2019. The charity is managed by a board of trustees. In the year ended 31 December 2023, the following persons served as trustees.

Gianni Frisardi  
Michele Fella  
Flavio Frisardi

**OBJECTIVES AND ACTIVITIES**

The objective of Masticationpedia is to advance the education of the public in general (and particularly amongst scientists) on the field of neuroscience of the masticatory and oral system and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

The charity operates in medical research, having its outset in dentistry: the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system.

No grant was received from any government organization.

**FINANCIAL REVIEW**

The donation receipts are expected to increase in the next year

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

MASTICATIONPEDIATRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 31 DECEMBER 2023**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

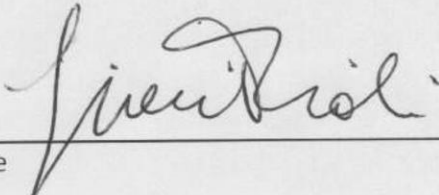
- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP;
- \* make judgements and accounting estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

KINGSTON BURROWES ACCOUNTANTS  
308 EWELL ROAD  
SURBITON  
SURREY  
KT6 7AL

Date 09/04/2024

Signed on behalf of the trustees

  
\_\_\_\_\_  
Trustee

MASTICATIONPEDIASTATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	2,870		2,870	6,934
Investments	3				
TOTAL INCOME:		2,870		2,870	6,934
EXPENDITURE ON:					
Raising Funds					
Charitable Activities	5	(2,669)		(2,669)	(8,126)
TOTAL EXPENDITURE		(2,669)		(2,669)	(8,126)
NET INCOME (EXPENDITURE)		201		201	1,192)
OTHER RECOGNISED GAINS/(LOSSES)	4				
NET MOVEMENT IN FUNDS		201		201	(1,192)
RECONCILIATION OF FUNDS.					
Total Funds Brought Forward		0		0	
TOTAL FUNDS CARRIED FORWARD	8,9	201		201	0

The Statement of Financial Activities includes all gains and losses in the year

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

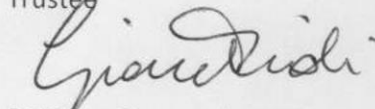
MASTICATIONPEDIABALANCE SHEET AS AT31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	6	0		0	
Cash at Bank and In Hand		<u>201</u>		<u>0</u>	
		201		0	
<b>CREDITORS: Amounts falling due within one year</b>					
	7	<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>201</u>		<u>0</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>201</u>		<u>0</u>
<b>TOTAL NET ASSETS</b>	10		<u><u>201</u></u>		<u><u>0</u></u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Income Funds	9		680		680
Unrestricted Income Funds	8		<u>(479)</u>		<u>(680)</u>
<b>TOTAL CHARITY FUNDS</b>	10		<u><u>201</u></u>		<u><u>0</u></u>

These financial statements were approved by the Board of Trustees and are signed on their behalf by

Gianni Frisardi

Trustee



Date 09/04/2024

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIASTATEMENT OF CASH FLOWSFOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>Cash Flows From Operating Activities</b>		
Net Income	201	(1,192)
<i>Adjustments for:</i>		
Foreign Currency Gains/(Losses)	0	0
Other Interest Receivable and Similar Income		
<i>Changes In:</i>		
Trade and Other Debtors		
Trade and Other Creditors		
Cash Generated From Operations	<u>201</u>	<u>(1,192)</u>
Interest Received		
Net Cash From Operating Activities	<u><u>201</u></u>	<u><u>(1,192)</u></u>
<b>Net Increase In Cash and Cash Equivalents</b>	201	1,192
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>1,192</u>
Cash and Cash Equivalent at End of Year	<u><u>201</u></u>	<u><u>0</u></u>

The notes on pages 9 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2023

## 1. ACCOUNTING POLICIES

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**a) Funds Structure**

The charity has restricted and unrestricted funds. Restricted funds are categorised as restricted based on the donors' restrictions on the projects for which they must be used.

**b) Income Recognition**

All income is recognised once the charity has received the funds, except any Gift Aid receivable relating to the current year which was received after the year ended. The Trustees consider this to be the appropriate and prudent principle.

**c) Expenditure Recognition**

Expenditure is recognised when the funds have been disbursed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed immediately upon approval.

## 2. DONATION AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Donations</b>				
Donations	2,870	0	2,870	6,934
Gift Aid				
	<u>2,870</u>	<u>0</u>	<u>2,870</u>	<u>6,934</u>

## 3. INVESTMENT INCOME

Bank Interest Income

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MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 20234. **OTHER RECOGNISED GAINS/(LOSSES)**

	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Foreign Currency Losses	0	0	0
	0	0	0

This represents foreign currency gains arising on restatement of bank account movements and balances denominated in Euros to UK Pounds sterling.

5. **CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Charitable Expenditure		0	0	5,246
Governance Costs		0	2,669	2,880
		0	2,669	8,126

6. **DEBTORS**

	2023 £	2022 £
Gift Aid Receivable		
Other Debtors		

7. **CREDITORS: Amounts falling due within one year**

	2023 £	2022 £
Accruals		

8. **UNRESTRICTED INCOME FUNDS**

	Balance at 31 Dec 2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2023 £
Unrestricted Funds	(680)	2,870	(2669)	(479)

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2023

9.	<b>RESTRICTED INCOME FUNDS</b>	Balance at 31 Dec 2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2023 £
	Research	680			680

10. **SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Debtors	0	0	0
Cash At Bank And In Hand			
Creditors (falling due within one year)			
<b>Net Assets</b>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Funds	0		0
Restricted Funds		0	0
<b>Total Charity Funds</b>	<u>0</u>	<u>0</u>	<u>0</u>
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Debtors			
Cash At Bank And In Hand	(479)	680	201
Creditors (falling due within one year)			
<b>Net Assets</b>	<u>(479)</u>	<u>680</u>	<u>201</u>
Unrestricted Funds	(479)		(479)
Restricted Funds		680	680
<b>Total Charity Funds</b>	<u>(479)</u>	<u>680</u>	<u>201</u>

11. None of the Trustees have been paid any remuneration or received any other benefits during the year

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 202312. **SERVICES**

In common with many organisations of our size and nature we use services of accountants to prepare and submit returns if any of the tax authorities and assist with the preparation of financial statements.

Date: 09/04/2024.

  
Gianni Frisardi

**MASTICATIONPEDIA**

England & Wales - Charity number 1188753

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# Accounts

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MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ENGLAND AND WALES REGISTERED CHARITY NUMBER 1188753

MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

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MASTICATIONPEDIA

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NAME: MASTICATIONPEDIA

CHARITY REGISTRATION NUMBER: 1188753  
CHARITY COMMISSION ENGLAND AND WALES

PRINCIPAL OFFICE: 9 SEAGRAVE ROAD  
LONDON  
SW6 1RP

TRUSTEES: GIANNI FRISARDI  
MICHELE FELLA  
FLAVIO FRISARDI

MASTICATIONPEDIA

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (Charities SORP (FRS102)) issued in 2019.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Masticationpedia are governed by the Trust Deed dated 23 October 2019. The charity is managed by a board of trustees. In the year ended 31 December 2022, the following persons served as trustees:

Gianni Frisardi  
Michele Fella  
Flavio Frisardi

### **OBJECTIVES AND ACTIVITIES**

The objective of Masticationpedia is to advance the education of the public in general (and particularly amongst scientists) on the field of neuroscience of the masticatory and oral system and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

The charity operates in medical research, having its outset in dentistry; the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system.

No grant was received from any government organization.

### **FINANCIAL REVIEW**

The donation receipts are expected to increase in the next year.

### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

MASTICATIONPEDIATRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 31 DECEMBER 2022**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP;
- \* make judgements and accounting estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

OLIVER PLUMMER & CO.  
Chartered Accountants  
9 Seagrave Road  
London  
SW6 1RP

Date: 03/07/2023

Signed on behalf of the trustees



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Trustee

MASTICATIONPEDIASTATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	6,934	-	6,934	10,487
Investments	3	-	-	-	-
TOTAL INCOME:		6,934	-	6,934	10,487
EXPENDITURE ON:					
Raising Funds		-	-	-	-
Charitable Activities	5	(8,126)	-	(8,126)	(11,247)
TOTAL EXPENDITURE		(8,126)	-	(8,126)	(11,247)
NET INCOME (EXPENDITURE)		(1,192)	-	(1,192)	(760)
OTHER RECOGNISED GAINS/(LOSSES)	4	-	-	-	(204)
NET MOVEMENT IN FUNDS		(1,192)	-	(1,192)	(964)
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		1,192	-	-	2,156
TOTAL FUNDS CARRIED FORWARD	8,9	0	-	0	1,192

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.


The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIABALANCE SHEET AS AT31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	6	0		0	
Cash at Bank and In Hand		<u>0</u>		<u>1,192</u>	
		0		1,192	
<b>CREDITORS: Amounts falling due within one year</b>					
	7	<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>0</u>		<u>1,192</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>0</u>		<u>1,192</u>
<b>TOTAL NET ASSETS</b>	10		<u><u>0</u></u>		<u><u>1,192</u></u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Income Funds	9		680		680
Unrestricted Income Funds	8		<u>(680)</u>		<u>512</u>
<b>TOTAL CHARITY FUNDS</b>	10		<u><u>0</u></u>		<u><u>1,192</u></u>

These financial statements were approved by the Board of Trustees and are signed on their behalf by

Gianni Frisardi  
Trustee



Date: 03/07/2023

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIASTATEMENT OF CASH FLOWSFOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
<b>Cash Flows From Operating Activities</b>		
Net Income	(1,192)	(760)
<i>Adjustments for:</i>		
Foreign Currency Gains/(Losses)	0	(204)
Other Interest Receivable and Similar Income	-	-
<i>Changes In:</i>		
Trade and Other Debtors	-	-
Trade and Other Creditors	-	-
Cash Generated From Operations	<u>(1,192)</u>	<u>(964)</u>
Interest Received	-	-
Net Cash From Operating Activities	<u><u>(1,192)</u></u>	<u><u>(964)</u></u>
<b>Net Increase In Cash and Cash Equivalents</b>	(1,192)	(964)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>1,192</u>	<u>2,156</u>
<b>Cash and Cash Equivalent at End of Year</b>	<u><u>0</u></u>	<u><u>1,192</u></u>

The notes on pages 9 to 12 form part of these financial statements.

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2022**1. ACCOUNTING POLICIES****Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**a) Funds Structure**

The charity has restricted and unrestricted funds. Restricted funds are categorised as restricted based on the donors' restrictions on the projects for which they must be used.

**b) Income Recognition**

All income is recognised once the charity has received the funds, except any Gift Aid receivable relating to the current year which was received after the year ended. The Trustees consider this to be the appropriate and prudent principle.

**c) Expenditure Recognition**

Expenditure is recognised when the funds have been disbursed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed immediately upon approval.

**2. DONATION AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Donations</b>				
Donations	6,934	0	6,934	10,487
Gift Aid	-	-	-	-
	<u>6,934</u>	<u>0</u>	<u>6,934</u>	<u>10,487</u>

**3. INVESTMENT INCOME**

Bank Interest Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2022

	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>4. OTHER RECOGNISED GAINS/(LOSSES)</b>			
Foreign Currency Losses	0	0	(204)
	<u>0</u>	<u>0</u>	<u>(204)</u>

This represents foreign currency gains arising on restatement of bank account movements and balances denominated in Euros to UK Pounds sterling.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>5. CHARITABLE ACTIVITIES</b>				
Charitable Expenditure	-	0	5,246	8,367
Governance Costs	-	0	2,880	2,880
	<u>-</u>	<u>0</u>	<u>8,126</u>	<u>11,247</u>

	2022 £	2021 £
<b>6. DEBTORS</b>		
Gift Aid Receivable	-	-
Other Debtors	-	-
	<u>-</u>	<u>-</u>

	2022 £	2021 £
<b>7. CREDITORS: Amounts falling due within one year</b>		
Accruals	-	-
	<u>-</u>	<u>-</u>

	Balance at 31 Dec 2021 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2022 £
<b>8. UNRESTRICTED INCOME FUNDS</b>				
Unrestricted Funds	512	6,934	(8,126)	(680)

MASTICATIONPEDIANOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 DECEMBER 2022

9.	<b>RESTRICTED INCOME FUNDS</b>	Balance at 31 Dec 2021	Incoming Resources	Outgoing Resources	Balance at 31 Dec 2022
		£	£	£	£
	Research	680	-	-	680

10. **SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
	£	£	£
Debtors	0	0	0
Cash At Bank And In Hand			
Creditors (falling due within one year)	-	-	-
<b>Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>

Unrestricted Funds	0	-	0
Restricted Funds	-	0	0
<b>Total Charity Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Debtors	-	-	-
Cash At Bank And In Hand	512	680	1,192
Creditors (falling due within one year)	-	-	-
<b>Net Assets</b>	<b>512</b>	<b>680</b>	<b>1,192</b>

Unrestricted Funds	512	-	512
Restricted Funds	-	680	680
<b>Total Charity Funds</b>	<b>512</b>	<b>680</b>	<b>1,192</b>

11. None of the Trustees have been paid any remuneration or received any other benefits during the year.

MASTICATIONPEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. **SERVICES**

In common with many organisations of our size and nature we use services of accountants to prepare and submit returns if any of the tax authorities and assist with the preparation of financial statements.

03/07/2023

Date: .....

Gianni Frisardi



**MASTICATIONPEDIA**

England & Wales - Charity number 1188753

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# Accounts

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# **MASTICATIONPEDIA**

**Annual Report and Financial Statements  
For the Year Ended 31 December 2021  
England and Wales Registered Charity Number 1188753**

# **MASTICATIONPEDIA**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

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# **MASTICATIONPEDIA**

## **CHARITY INFORMATION**

**For the Year Ended 31 December 2021**

<b>Registered charity name</b>	Masticationpedia
<b>Charity registration number</b>	1188753 Charity Commission England and Wales
<b>Principal office</b>	IBC Rex House, St James's 4-12 Regent Street London SW1Y 4PE
<b>Trustees</b>	Gianni Frisardi Michele Fella Flavio Frisardi

**MASTICATIONPEDIA**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and accounts for the year ended 31 December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (Charities SORP (FRS102)) issued in 2019.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Masticationpedia are governed by the Trust Deed dated 23 October 2019. The charity is managed by a board of trustees. In the year ended 31 December 2021, the following persons served as trustees:

Gianni Frisardi  
Michele Fella  
Flavio Frisardi

**OBJECTIVES AND ACTIVITIES**

The objective of Masticationpedia is to advance the education of the public in general (and particularly amongst scientists) on the field of neuroscience of the masticatory and oral system and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

The charity operates in medical research, having its outset in dentistry; the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system.

No grant was received from any government organization.

**FINANCIAL REVIEW**

The donation receipts are expected to increase in the next year.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

**MASTICATIONPEDIA**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

IBC  
Rex House, ST James's  
4-12 Regent Street  
London  
SW1Y 4PE

Signed on behalf of the trustees

Date: 07<sup>th</sup> July 2022

Gianni Frisardi

Trustee



# MASTICATIONPEDIA

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	4,973	5,514	10,487	7,086
Investments	3	-	-	-	-
<b>TOTAL INCOME</b>		<u>4,973</u>	<u>5,514</u>	<u>10,487</u>	<u>7,086</u>
<b>EXPENDITURE ON:</b>					
Raising funds		-	-	-	-
Charitable activities	5	(4,593)	(6,654)	(11,247)	(4,906)
<b>TOTAL EXPENDITURE</b>		<u>(4,593)</u>	<u>(6,654)</u>	<u>(11,247)</u>	<u>(4,906)</u>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>380</b>	<b>(1,140)</b>	<b>(760)</b>	<b>2180</b>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>	4	<u>(204)</u>	<u>-</u>	<u>(204)</u>	<u>(24)</u>
<b>NET MOVEMENT IN FUNDS</b>		<b>176</b>	<b>(1,140)</b>	<b>(964)</b>	<b>2156</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		<u>336</u>	<u>1,820</u>	<u>2,156</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8,9</b>	<u><b>512</b></u>	<u><b>680</b></u>	<u><b>1,192</b></u>	<u><b>2156</b></u>

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# MASTICATIONPEDIA

## BALANCE SHEET

31 DECEMBER 2021

	Note	2021 £	£	2020 £
<b>CURRENT ASSETS</b>				
Debtors	6	-	-	-
Cash at bank and in hand		1,192		2,156
		<u>1,192</u>		<u>2,156</u>
<b>CREDITORS: Amounts falling due within one year</b>				
	7	-		-
		<u>-</u>		<u>-</u>
<b>NET CURRENT ASSETS</b>			<b>1,192</b>	2,156
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>1,192</b></u>	<u>2,156</u>
<b>TOTAL NET ASSETS</b>	10		<u><b>1,192</b></u>	<u>2,156</u>
<b>FUNDS OF THE CHARITY</b>				
Restricted income funds	9		<b>680</b>	1,820
Unrestricted income funds	8		<b>512</b>	336
<b>TOTAL CHARITY FUNDS</b>	10		<u><b>1,192</b></u>	<u>2,156</u>

These financial statements were approved by the Board of Trustees and are signed on their behalf by:

Gianni Frisardi  
Trustee

Date: 07<sup>th</sup> July 2022



The notes on pages 9 to 12 form part of these financial statements.

**MASTICATIONPEDIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net income	(760)	2,180
<i>Adjustments for:</i>		
Foreign currency gains/(losses)	(204)	(24)
Other interest receivable and similar income	-	-
<i>Changes in:</i>		
Trade and other debtors	-	-
Trade and other creditors	-	-
Cash generated from operations	<u>(964)</u>	<u>2,156</u>
Interest received	-	-
Net cash from operating activities	<u>(964)</u>	<u>2,156</u>
<b>Net increase in cash and cash equivalents</b>	<b>(964)</b>	<b>2,156</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>2,156</b>	<b>-</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>1,192</u></b>	<b><u>2,156</u></b>

The notes on pages 9 to 12 form part of these financial statements.

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

##### a) Funds structure

The charity has restricted and unrestricted funds. Restricted funds are categorised as restricted based on the donors' restrictions on the projects for which they must be used.

##### b) Income recognition

All income is recognised once the charity has received the funds, except any Gift Aid receivable relating to the current year which was received after the year ended. The Trustees consider this to be the appropriate and prudent principle.

##### c) Expenditure recognition

Expenditure is recognised when the funds have been disbursed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed immediately upon approval.

#### 2. DONATION AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Donations</b>				
Donations	4,973	5,514	10,487	7,086
Gift Aid	-	-	-	-
	<u>4,973</u>	<u>5,514</u>	<u>10,487</u>	<u>7,086</u>

#### 3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

	UnRestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>4. OTHER RECOGNISED GAINS/(LOSSES)</b>			
Foreign currency losses	(204)	(204)	(24)
	<u>(204)</u>	<u>(204)</u>	<u>(24)</u>

This represents foreign currency gains arising on restatement of bank account movements and balances denominated in Euros to UK Pounds sterling.

#### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Charitable expenditure	1,713	6,654	8,367	2,156
Governance costs	2,880	-	2,880	2,750
	<u>4,593</u>	<u>6,654</u>	<u>11,247</u>	<u>4,906</u>
	<u><u>4,593</u></u>	<u><u>6,654</u></u>	<u><u>11,247</u></u>	<u><u>4,906</u></u>

#### 6. DEBTORS

	2021 £	2020 £
Gift Aid receivable	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

#### 7. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Accruals	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

#### 8. UNRESTRICTED INCOME FUNDS

	Balance at 31 Dec 2020 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec 2021 £
Unrestricted funds	336	4,973	(4,797)	512

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 9. RESTRICTED INCOME FUNDS

	Balance at 31 Dec 2020	Incoming resources	Outgoing resources	Balance at 31 Dec 2021
	£	£	£	£
Research	1,820	5,514	(6,654)	680

#### 10. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Debtors	-	-	-
Cash at bank and in hand	512	680	1,192
Creditors (falling due within one year)	-	-	-
<b>Net assets</b>	<b>512</b>	<b>680</b>	<b>1,192</b>
Unrestricted funds	512	-	512
Restricted funds	-	680	680
<b>Total charity funds</b>	<b>512</b>	<b>680</b>	<b>1,192</b>
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Debtors	-	-	-
Cash at bank and in hand	336	1,820	2,156
Creditors (falling due within one year)	-	-	-
<b>Net assets</b>	<b>336</b>	<b>1,820</b>	<b>2,156</b>
Unrestricted funds	336	-	336
Restricted funds	-	1,820	1,820
<b>Total charity funds</b>	<b>336</b>	<b>1,820</b>	<b>2,156</b>

11. None of the Trustees have been paid any remuneration or received any other benefits during the year.

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

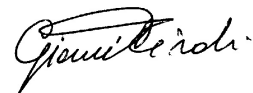
### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12. SERVICES

In common with many organisations of our size and nature we use services of accountants to prepare and submit returns if any of the tax authorities and assist with the preparation of financial statements.

07/07/2022

Gianni Frisardi



**MASTICATIONPEDIA**

England & Wales - Charity number 1188753

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# Accounts

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# **MASTICATIONPEDIA**

**Annual Report and Financial Statements  
For the Period from 25 March 2020 to 31 December 2020  
England and Wales Registered Charity Number 1188753**

# **MASTICATIONPEDIA**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

### **CONTENTS**

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Trustees annual report	4-5
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Statement of cash flows	8
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# **MASTICATIONPEDIA**

## **CHARITY INFORMATION**

**For the Period from 25 March 2020 to 31 December 2020**

<b>Registered charity name</b>	Masticationpedia
<b>Charity registration number</b>	1188753 Charity Commission England and Wales
<b>Principal office</b>	71-75 Shelton Street Covent Garden London WC2H 9JQ
<b>Trustees</b>	Gianni Frisardi Michele Fella Flavio Frisardi

# **MASTICATIONPEDIA**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020**

The trustees present their report and accounts for the period ended 31 December 2020. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (Charities SORP (FRS102)) issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Masticationpedia are governed by the Trust Deed dated 23 October 2019. The charity is managed by a board of trustees. In the period ended 31 December 2020, the following persons served as trustees:

Gianni Frisardi

Michele Fella

Flavio Frisardi

#### **OBJECTIVES AND ACTIVITIES**

The objective of Masticationpedia is to advance the education of the public in general (and particularly amongst scientists) on the field of neuroscience of the masticatory and oral system and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

The charity operates in medical research, having its outset in dentistry; the general starting scheme is about the need for an organised activity of research in the field of the neurophysiology of the masticatory system.

No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donation receipts are expected to increase in the next year.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

# MASTICATIONPEDIA

## TRUSTEES ANNUAL REPORT

FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020

### PUBLIC BENEFIT

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

71-75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

Date: 21<sup>st</sup> September 2021

Signed on behalf of the trustees



Gianni Frisardi

Trustee

# MASTICATIONPEDIA

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	4,198	2,888	7,086	-
Investments	3	-	-	-	-
<b>TOTAL INCOME</b>		<u>4,198</u>	<u>2,888</u>	<u>7,086</u>	<u>-</u>
<b>EXPENDITURE ON:</b>					
Raising funds		-	-	-	-
Charitable activities	5	(3,838)	(1,068)	(4,906)	-
<b>TOTAL EXPENDITURE</b>		<u>(3,838)</u>	<u>(1,068)</u>	<u>(4,906)</u>	<u>-</u>
<b>NET INCOME/ (EXPENDITURE)</b>		360	1,820	2,180	-
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>	4	<u>(24)</u>	<u>-</u>	<u>(24)</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		336	1,820	2,156	-
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	8,9	<u>336</u>	<u>1,820</u>	<u>2,156</u>	<u>-</u>

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# MASTICATIONPEDIA

## BALANCE SHEET

31 DECEMBER 2020

	Note	2020 £	£	2019 £
<b>CURRENT ASSETS</b>				
Debtors	6	-	-	-
Cash at bank and in hand		2,156		-
		<u>2,156</u>		<u>-</u>
<b>CREDITORS: Amounts falling due within one year</b>				
	7	-		-
		<u>-</u>		<u>-</u>
<b>NET CURRENT ASSETS</b>			<b>2,156</b>	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,156</b>	-
<b>TOTAL NET ASSETS</b>			<b>2,156</b>	-
<b>FUNDS OF THE CHARITY</b>				
Restricted income funds	9		1,820	-
Unrestricted income funds	8		336	-
<b>TOTAL CHARITY FUNDS</b>			<b>2,156</b>	-

These financial statements were approved by the Board of Trustees and are signed on their behalf by:



Gianni Frisardi  
Trustee

Date: 21<sup>st</sup> September 2021

The notes on pages 9 to 12 form part of these financial statements.

**MASTICATIONPEDIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020**

	2020	2019
	£	£
<b>Cash flows from operating activities</b>		
Net income	2,180	-
<i>Adjustments for:</i>		
Foreign currency gains/(losses)	(24)	-
Other interest receivable and similar income	-	-
<i>Changes in:</i>		
Trade and other debtors	-	-
Trade and other creditors	-	-
Cash generated from operations	2,156	-
Interest received	-	-
Net cash from operating activities	2,156	-
<b>Net increase in cash and cash equivalents</b>	2,156	-
<b>Cash and cash equivalents at beginning of year</b>	-	-
<b>Cash and cash equivalents at end of year</b>	2,156	-

The notes on pages 9 to 12 form part of these financial statements.

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

#### a) Funds structure

The charity has restricted and unrestricted funds. Restricted funds are categorised as restricted based on the donors' restrictions on the projects for which they must be used.

#### b) Income recognition

All income is recognised once the charity has received the funds, except any Gift Aid receivable relating to the current year which was received after the year ended. The Trustees consider this to be the appropriate and prudent principle.

#### c) Expenditure recognition

Expenditure is recognised when the funds have been disbursed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed immediately upon approval.

### 2. DONATION AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Donations</b>				
Donations	4,198	2,888	7,086	-
Gift Aid	-	-	-	-
	<u>4,198</u>	<u>2,888</u>	<u>7,086</u>	<u>-</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank interest income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020

	UnRestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>4. OTHER RECOGNISED GAINS/(LOSSES)</b>			
Foreign currency losses	(24)	(24)	-
	<u>(24)</u>	<u>(24)</u>	<u>-</u>

This represents foreign currency gains arising on restatement of bank account movements and balances denominated in Euros to UK Pounds sterling.

### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Charitable expenditure	1,088	1,068	2,156	-
Governance costs	2,750	-	2,750	-
	<u>3,838</u>	<u>1,068</u>	<u>4,906</u>	<u>-</u>

### 6. DEBTORS

	2020 £	2019 £
Gift Aid receivable	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>

### 7. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Accruals	-	-
	<u>-</u>	<u>-</u>

### 8. UNRESTRICTED INCOME FUNDS

	Balance at 25 Mar 2020 £	Incoming resources £	Outgoing resources £	Balance at 31 Dec 2020 £
Unrestricted funds	-	4,198	(3,862)	336

# MASTICATIONPEDIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020

#### 9. RESTRICTED INCOME FUNDS

	Balance at 25 Mar 2020	Incoming resources	Outgoing resources	Balance at 31 Dec 2020
	£	£	£	£
Research	-	2,888	(1,068)	1,820

#### 10. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Debtors	-	-	-
Cash at bank and in hand	336	1,820	2,156
Creditors (falling due within one year)	-	-	-
<b>Net assets</b>	<b>336</b>	<b>1,820</b>	<b>2,156</b>
Unrestricted funds	336	-	336
Restricted funds	-	1,820	1,820
<b>Total charity funds</b>	<b>336</b>	<b>1,820</b>	<b>2,156</b>
	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Debtors	-	-	-
Cash at bank and in hand	-	-	-
Creditors (falling due within one year)	-	-	-
Net assets	-	-	-
Unrestricted funds	-	-	-
Restricted funds	-	-	-
Total charity funds	-	-	-

11. None of the Trustees have been paid any remuneration or received any other benefits during the year.

# **MASTICATIONPEDIA**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE PERIOD FROM 25 MARCH 2020 TO 31 DECEMBER 2020**

#### **12. SERVICES**

In common with many organisations of our size and nature we use services of accountants to prepare and submit returns if any of the tax authorities and assist with the preparation of financial statements.