

Trustee Report

Magic Dentist Charity

Financial Year: 1 April 2024 – 31 March 2025

1. Charity Details

Charity Name: Magic Dentist

Legal Structure: Charitable Trust

Trustee: Julia F Bell

Reg. No. 1207704

Registered Address: 3, School Rise, North Newbald, E. Yorks YO43 4FB

The trustee presents this report to outline the activities, financial performance, and stewardship of the Magic Dentist charity for the year ended 31 March 2025.

2. Purpose and Objectives

The Magic Dentist is a charitable organisation established to improve children's oral health outcomes through education, preventative care, and opening up access to dental provision. The charity focuses on empowering dental professionals, educators, and communities, particularly children, through sustainable oral health programmes.

The trustee confirms that all activities undertaken during the year furthered the charitable purposes of the organisation.

3. Principal Activities

During the 2024–2025 financial year, the charity's principal activities included:

- Delivery of oral health education and preventative dental initiatives
- Development of the **Train the Trainer Programme**, designed to equip dental professionals, teachers, and community facilitators with the skills and resources to deliver oral health education effectively
- Development of the **Adopt a School Programme** that provides school-based oral health education, training resources, and preventative care support to partnered schools
- Development of educational materials, training curricula, and programme resources
- Community engagement and stakeholder partnerships

There were no significant changes to the nature of the charity's activities during the year.

4. Review of Operations and Programme Development

Train the Trainer Programme

During the year, the charity invested in the development of the Train the Trainer Programme. Key activities included:

- Curriculum design and refinement
- Development of training manuals, digital resources, and teaching aids
- Delivery of pilot training sessions and facilitator workshops

The programme aims to create a scalable model that enables trained individuals to deliver oral health education within primary schools.

Adopt a School Programme

The Adopt a School Programme development was in progress. It focuses on preventative oral health education for children. Activities included:

- Partnering with schools to deliver structured oral health education lessons
- Development of age-appropriate teaching materials and resources
- Training educators and volunteers to support programme delivery

This programme directly supports improved oral health awareness and long-term behavioural change among school-aged children.

5. Income

The charity derived income during the year from the following sources:

Source of Income	Amount
Donations (individual and corporate)	£2491
Grants and funding	£2586
Total Income	£5443

A significant portion of funding received during the year was directed toward the development and delivery of the Train the Trainer and Adopt a School programmes.

6. Expenditure

Expenditure for the year was incurred in furtherance of the charity's objectives and included:

Programme Expenditure

Programme Area	Description
Train the Trainer Programme	Curriculum development, training materials, facilitator fees, workshops, and programme delivery costs
Adopt a School Programme	Educational resources, school engagement costs, training, materials, and outreach activities
	Total - £5,443

The trustee confirms that expenditure was applied appropriately and in accordance with the charity's objectives.

7. Financial Position

As at 31 March 2025:

- The charity held sufficient cash reserves to support ongoing programme delivery
- Assets primarily consisted of cash and programme-related resources
- Liabilities were limited to normal operating payables

The trustee believes the charity is financially sustainable and able to meet its obligations as they fall due.

8. Compliance and Governance

The trustee confirms that during the financial year:

- The charity complied with its governing document
- Financial records were properly maintained
- All reporting and compliance obligations were met
- The charity operated in accordance with relevant charity and taxation legislation

No material breaches or governance issues were identified.

9. Significant Events After Year End

There were no significant events after 31 March 2025 that would materially affect the charity's financial position.

10. Future Outlook

In the coming financial year, the trustee intends to:

- Expand the reach of the Train the Trainer Programme
- Launch and increase the number of schools participating in the Adopt a School Programme
- Seek additional grant funding and partnerships to support programme growth
- Continue strengthening governance and impact measurement

11. Trustee Declaration

The trustee declares that this report provides a true and fair overview of the activities and financial position of the Magic Dentist charity for the year ended 31 March 2025.

Signed: _____

Name of Trustee:

Date:



RAINBIRD
HANTON
ACCOUNTANTS

DRAFT FINANCIAL STATEMENTS 27 January 2026

The Magic Dentist

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

Draft

The Magic Dentist

(A company limited by guarantee, not having a share capital)

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Draft

The Magic Dentist

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Mr Anthony John Hammond (Appointed 3 April 2024)
Angela Rutterford-Adams (Appointed 3 April 2024)
David Hartoch (Appointed 1 July 2024)
Richard Berry (Appointed 3 April 2024)
Julia Bell (Appointed 3 April 2024)
Trishala Lakhani (Appointed 1 September 2024)

Charity Number in England and Wales

1207704

Company Registration Number

CE035758

Registered Office

3 School Rise
Beverley Road
North Newbald
York
East Riding of Yorkshire
YO43 4FB
United Kingdom

Accountants

Rainbird Hanton Accountants
The Temple
Hesslewood Office Park
Ferriby Road
Hessle
HU13 0LH
United Kingdom

The Magic Dentist

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TRUSTEES' ANNUAL REPORT

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Magic Dentist present a summary of its purpose, governance, activities, achievements and finances for the financial period 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial period are set out on page 6 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial period the charity has assets of £0.00 and liabilities of £366. The net liabilities of the charity are £366

Trustees

The trustees who served throughout the financial period, except as noted, were as follows:

Mr Anthony John Hammond (Appointed 3 April 2024)
Angela Rutterford-Adams (Appointed 3 April 2024)
David Hartoch (Appointed 1 July 2024)
Richard Berry (Appointed 3 April 2024)
Julia Bell (Appointed 3 April 2024)
Trishala Lakhani (Appointed 1 September 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Magic Dentist subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 27 January 2026 and signed on its behalf by:

Mr Anthony John Hammond
Trustee

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

The trustees, who are also directors of The Magic Dentist for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company 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 company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 27 January 2026 and signed on its behalf by:

Mr Anthony John Hammond
Trustee

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £
Income			
Donations and legacies	4.1	2,491	2,491
Charitable activities			
■ Grants from governments and other co-funders	4.2	2,586	2,586
Total income		5,077	5,077
Expenditure			
Charitable activities	5.1	5,443	5,443
Net income/(expenditure)		(366)	(366)
Transfers between funds		-	-
Net movement in funds for the financial period		(366)	(366)
Total funds at the end of the year		(366)	(366)

The Statement of Financial Activities includes all gains and losses recognised in the financial period.
All income and expenditure relate to continuing activities.

The Magic Dentist

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Company Number: CE035758

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £
Creditors: Amounts falling due within one year	7	(366)
Net Current Liabilities		(366)
Total Assets less Current Liabilities		(366)
Funds		
General fund (unrestricted)		(366)
Total funds	9	(366)

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial period from 3 April 2024 (date of incorporation) to 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial period in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its profit and loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27 January 2026 and signed on its behalf by

Mr Anthony John Hammond
Trustee

The Magic Dentist

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NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

1. GENERAL INFORMATION

The Magic Dentist is a company limited by guarantee incorporated in England. The registered office of the charity is 3 School Rise, Beverley Road, North Newbald, York, East Riding of Yorkshire, YO43 4FB, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial period ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

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NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 month period from 3 April 2024 (date of incorporation) to 31 March 2025.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £
Donations and legacies	2,491	-	2,491

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £
Grants from governments and other co-funders:			
Income from charitable activities	2,586	-	2,586

5. EXPENDITURE

The Magic Dentist

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NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

5.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £
Expenditure on charitable activities	-	5,143	-	5,143
Governance Costs (Note 5.2)	-	300	-	300
	-	5,443	-	5,443

5.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £
Charitable activities - governance costs	-	300	-	300

6. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive trustees) during the financial period was as follows:

	2025 Number
Employees	1

The staff costs comprise:

Wages and salaries	836
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7. CREDITORS	2025 £
Amounts falling due within one year	
Other creditors	66
Accruals and deferred income	300
	366

8. RESERVES

	2025 £
Deficit for the financial period	(366)
At the end of the year	(366)

The Magic Dentist

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NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

9. FUNDS

9.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 3 April 2024	-	-
At 2 April 2024	-	-
Movement during the financial year	(366)	(366)
At 31 March 2025	(366)	(366)

9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Unrestricted funds				
Unrestricted General	5,077	5,443	-	(366)
Total funds	5,077	5,443	-	(366)

9.3 ANALYSIS OF NET LIABILITIES BY FUND

	Current liabilities £	Total £
Unrestricted general funds	(366)	(366)
	(366)	(366)

10. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial period thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial period-end.