

Report of the Trustees and

Unaudited Financial Statements

For The Year Ended 31st October 2024

for

Glasgow Dental Initiative

Detailed Statement of Financial Activities

J S Mackie & Co Ltd

8 Douglas Street

Hamilton

Lanarkshire

ML3 0BP

Glasgow Dental Initiative

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For The Year Ended 31st October 2024

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Glasgow Dental Initiative

Report of the Trustees For The Year Ended 31st October 2024

The trustees present their report with the financial statements of the charity for the year ended 31st October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable organisation's purposes are: 1. The advancement of health in Glasgow through delivering high quality oral hygiene instruction and encouraging a preventative approach to dental care amongst vulnerable groups. 2. The relief of those in need in Glasgow through the provision of dental treatments and advice to vulnerable and excluded groups, reducing the ill effects on mental health and well-being caused by poor dental hygiene and the neglect of oral health 3. The advancement of education in Glasgow amongst vulnerable groups, through the provision of quality health advice in a manner and environment that tailors to the needs of the individual, as well as through engaging with dental teams and other 3rd sector organisations, to promote delivering key oral health messages to our target groups in a range of environments 4. The promotion of equality and diversity through advocating for, and promoting the benefits of, equal and equitable access to services of vulnerable groups, including those experiencing homelessness.

Significant activities

We have developed an innovative teaching resource aimed to engage patients experiencing homelessness with positive oral health messages, as well as improving their own mental health and well-being. This resource came in the form of playing cards containing dental information and statistics - as well as key Glasgow facts - to find innovative ways of educating patients while mainstream dental services have been impacted. These cards were informally co-designed, using feedback from service users to adapt the product to suit their needs. Our aim is to rigorously co-design the cards through a formal research project to show the cards are effective, as well as apply for funding to scale up the distribution of the cards.

As well as this, we are promoting the involvement of experts by experience in participatory research, by funding gift cards for participants that are in line with living wage payments, instead of a tokenistic approach.

Empowering voices within the homeless population, especially finding solutions to their needs, is an essential part of community development. Classically, as a group, they are labelled as "hard to reach" and inconsistent, which has led to a void in available evidence considering their point of view and the barriers they face trying to access care. As we remobilise health services after covid, it is essential that we include voices from the most marginalised groups in the discussion on how to deliver equitable treatment, and Glasgow Dental Initiative is very proud to be able to support experts by experience taking part in this participatory research.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the impact of Covid on dental provision, and a number of other factors, The Glasgow Dental Initiative has not been able to restart face-to-face services with adults experiencing homelessness.

The charity continues to informally supply other 3rd sector organisations in Glasgow with toothbrushes and toothpaste. Depleting the existing reserves of these items has led to no expenditure being required over the last accounting period to replenish these supplies.

Glasgow Dental Initiative

Report of the Trustees For The Year Ended 31st October 2024

FUTURE PLANS

The Glasgow Dental Initiative aims to continue providing key oral health supplies to adults experiencing homelessness, through partnership working with other 3rd sector organisations in the city, as well as seeking out opportunities to further research into improving dental outcomes for this vulnerable population.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050533

Principal address

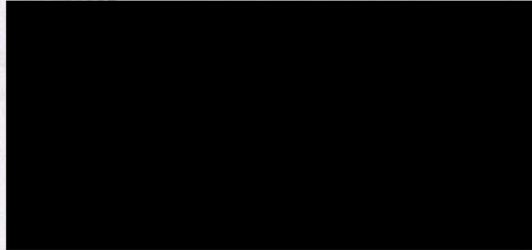
4 Royal Terrace

Glasgow

Lanarkshire

G3 7NT

Trustees



Independent Examiner

J S Mackie & Co Ltd

8 Douglas Street

Hamilton

Lanarkshire

ML3 0BP

Approved by order of the board of trustees on 31/7/25 and signed on its behalf by:



ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the impact of Covid on dental provision, and a number of other factors, the Glasgow Dental Initiative has not been able to restart face-to-face services with its

The charity continues to informally supply other 3rd sector organisations in Glasgow with toothbrushes and toothpaste. Declining the existing reserves of these items has led to no expenditure being reported over the last accounting period to replenish these supplies.

**Independent Examiner's Report to the Trustees of
Glasgow Dental Initiative**

Independent examiner's report to the trustees of Glasgow Dental Initiative

I report to the charity trustees on my examination of the accounts of Glasgow Dental Initiative (the Trust) for the year ended 31st October 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Date: 31/07/2025

Glasgow Dental Initiative

**Statement of Financial Activities
For The Year Ended 31st October 2024**

	2024	2023
	Unrestricted	
	fund	Total funds
	£	£
Notes		
EXPENDITURE ON		
Other	360	375
NET INCOME/(EXPENDITURE)	(360)	(375)
RECONCILIATION OF FUNDS		
Total funds brought forward	945	1,320
TOTAL FUNDS CARRIED FORWARD	585	945

Mark Cooper FCCA
The Association of Chartered Certified Accountants

18 Mackie & Co Ltd
81 Douglas Street
Glasgow
G1 1LH

Date: 25/07/2025

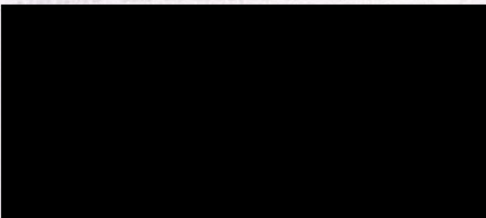
The notes form part of these financial statements

Glasgow Dental Initiative

Balance Sheet
31st October 2024

	2024	2023
	Unrestricted	Total funds
	fund	
Notes	£	£
CURRENT ASSETS		
Cash at bank	585	945
NET CURRENT ASSETS	585	945
TOTAL ASSETS LESS CURRENT		
LIABILITIES	585	945
NET ASSETS	585	945
FUNDS		
Unrestricted funds	585	945
TOTAL FUNDS	585	945

The financial statements were approved by the Board of Trustees and authorised for issue on 31/7/25 and were signed on its behalf by:



The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31st October 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st October 2024 nor for the year ended 31st October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st October 2024 nor for the year ended 31st October 2023.

Notes to the Financial Statements - continued
For The Year Ended 31st October 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
EXPENDITURE ON	
Other	375
NET INCOME/(EXPENDITURE)	(375)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,320
TOTAL FUNDS CARRIED FORWARD	945

4. MOVEMENT IN FUNDS

	At 1/11/23 £	Net movement in funds £	At 31/10/24 £
Unrestricted funds	945	(360)	585
General fund			
TOTAL FUNDS	945	(360)	585

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds		(360)	(360)
General fund			
TOTAL FUNDS	-	(360)	(360)

Glasgow Dental Initiative

Notes to the Financial Statements - continued

For The Year Ended 31st October 2024

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
Unrestricted funds			
General fund	1,320	(375)	945
TOTAL FUNDS	<u>1,320</u>	<u>(375)</u>	<u>945</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(375)	(375)
TOTAL FUNDS	<u>-</u>	<u>(375)</u>	<u>(375)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/22 £	Net movement in funds £	At 31/10/24 £
Unrestricted funds			
General fund	1,320	(735)	585
TOTAL FUNDS	<u>1,320</u>	<u>(735)</u>	<u>585</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(735)	(735)
TOTAL FUNDS	<u>-</u>	<u>(735)</u>	<u>(735)</u>

Glasgow Dental Initiative

Notes to the Financial Statements - continued
For The Year Ended 31st October 2024

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st October 2024.

Glasgow Dental Initiative

Detailed Statement of Financial Activities
For The Year Ended 31st October 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Total incoming resources	-	-
EXPENDITURE		
Support costs		
Governance costs		
Accountancy and legal fees	360	375
Total resources expended	360	375
Net expenditure	(360)	(375)

This page does not form part of the statutory financial statements