

Charity registration number 20010683

DENTAL HEALTH FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

DENTAL HEALTH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Mary Coleman Prof. Mairead Harding Dr. Pdraig Creedon Dr. Paul O'Dwyer Dr. Anne Twomey Mr. Niall Downey Dr. Evelyn Crowley	(Appointed 15 January 2025)
Charity number	20010683	
Principal address	2nd Floor, Unit 5, Block A Leopardstown Office Park Sandyford Dublin 18 Ireland	
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin Ireland	
Bankers	Bank of Ireland O'Connell Street Dublin 1 Ireland	
Solicitors	Barry O'Donnell Solicitors 37 Baggott Street Lower Dublin 2 Ireland	

DENTAL HEALTH FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent auditor's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 21

DENTAL HEALTH FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their Trustees' report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Foundation's deed of trust, the Charities Act 2009 and "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

The Dental Health Foundation (DHF) has been Ireland's trusted voice in promoting oral health through advocacy and education since 1977. Oral health is the gateway to all body health and is essential for overall wellbeing. The importance of oral health as part of our overall health is not always understood and the DHF is committed to increasing awareness of this by providing reliable evidence-based oral health information for all life stages.

Our Vision

Advocating for optimum oral health for all in Ireland while our mission is to promote oral health across the life course through effective advocacy and education. We aim to empower the public to make positive choices through evidence-based advice.

We support government policy and provide practical support to the oral health profession, education sectors, community groups and others.

We do this by:

- Actively collaborating with community and health organisations to promote oral health in Ireland.
- Providing oral health resources for all ages, and most are freely available to download from our website.
- Providing bursaries and awards to assist professional development and expertise in oral health.

Our Mission

The Dental Health Foundation remains firmly focused on its core mission: **optimum oral health for all**.

At the heart of our mission lies a commitment to make every contact count, and to empower people to make positive choices around their oral health and that of their families. Our aim is to promote these goals and foster an attitude of achievable behavioural change for the better.

Our Values

The Dental Health Foundation's core values of care, respect, trust, quality information and innovation shape the culture and define the character of the Foundation. These values guide decision-making within the Foundation and its work programme.

- Care: We are mindful of people's needs and concerns.
- Respect: We respect people's backgrounds, beliefs, and abilities.
- Trust: We foster trust through listening, collaborating, and working in partnership with all stakeholders.
- Quality: We strive for quality in all our work through active research, analysis and evaluation.
- Innovation: We take an innovative approach to all aspects of our work and practice efficient cost-effective management to achieve our goals.

Achievements and Performance

Overview

2025 was a year of both challenge and progress for the Dental Health Foundation. While our performance data shows that we distributed more oral health resources to communities than ever before, the numbers only tell part of the story. What they don't fully show is the dedication, flexibility, and resilience shown by our staff and volunteers throughout the year. Their commitment has not only strengthened the Foundation but has also positioned us well for the future.

DENTAL HEALTH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Economic Environment and Strategic Response

The economic climate in 2025 continued to present challenges, particularly with the ongoing loss of long-term agency funding. In response, we reviewed our priorities and adapted our approach to ensure we remained focused on our core objectives while operating sustainably.

By staying closely connected to developments across the national oral health landscape, we identified new opportunities for innovation and resource development. Demand for our materials increased throughout the year, reflecting growing awareness of our work and continued confidence in the quality and relevance of our resources.

We delivered presentations to community groups, dental education students in UCC, TCD and Athlone, and attended a wide range of conferences, helping to extend our reach and strengthen connections across the sector.

To support financial sustainability and further promote our health messages, our online shop continued to grow steadily. It offers patient and student rewards alongside practical oral health products such as toothbrushes and brushing timers for adults and children, reinforcing positive habits in everyday life.

The donate section on our website also saw growth, supported by an additional fundraising event — the Women's Mini Marathon in Cork — which was successful in both raising funds and increasing the Foundation's profile.

Organisational Development

For the second-year running, the Foundation welcomed an intern from overseas. Working closely with the team, they contributed to the development of new and updated resources and supported collaborative working practices across the organisation.

Business Performance and Key Achievements

Despite a constrained funding environment, overall financial performance in 2025 remained stable. This reflects careful financial management and a continued focus on delivering high-quality outputs. During the year, we engaged a public affairs company to support us in seeking sustainable government funding.

Key achievements this year included the completion of *Caring for Your Child's Gums and Teeth (0–8 years)*, an educational booklet developed to promote children's oral health within the Traveller community. This resource is designed to support Traveller Community Healthcare Workers delivering oral health education in Cork and Kerry. It will be rolled out in 2026.

Oral Health for Autistic Children – A Guide for Parents was shortlisted for the 2025 Irish Healthcare Awards and was the only oral health initiative recognised on the platform.

We also developed and printed *Smoking and Vaping: Risks to Your Oral Health* postcards, which became available towards the end of the year. We also joined the stakeholder group for Tobacco Free Ireland (HSE).

Community Outreach and Impact

Community engagement remained central to our work in 2025. Our oral health information day at the National Drug Treatment Centre was very well received by both clients and staff. Participants received practical guidance, toothbrushes and toothpaste, and information on accessing dental treatment. While we have been asked to deliver this programme more frequently, we currently lack the human resources to do so. We also supported World Oral Health Day in UCC.

We delivered oral health workshops for *Sheds for Life* to Men's Sheds in counties Meath and Westmeath. While modest in scale, initiatives like these highlight the value of timely, relevant support and demonstrate how small interventions can contribute to positive health outcomes.

Participation in our community events and workshops increased over the year. These sessions provided opportunities for shared learning, open discussion, and peer support, helping to normalise conversations around oral health and access to care.

DENTAL HEALTH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Challenges and Adaptation

The Dental Health Foundation continues to remain flexible and responsive in the face of ongoing challenges. These experiences prompt regular review of our programmes and approaches, encouraging innovation and continuous improvement. They also reinforce the importance of education, advocacy, and collaboration as ongoing processes rather than fixed outcomes, helping to ensure our work remains relevant and effective.

Financial Review

Due to the loss of funding the Foundation incurred a further significant deficit for the year of €95,554 (2024: Deficit €87,631). However the Foundation's balance sheet remains strong with large cash reserves and total assets less current liabilities of €564,315 (2024: €659,869).

Principle Funding Sources

The Foundation's primary source of income in 2025 was from a grant aid agreement with the HSE in the amount of €149,995. The foundation also received a grant of €8,000 from the Mercy Ministry Fund. The remaining operational funding came from the DHF reserve fund.

Reserves Policy

Dental Health Foundation aims to maintain 6 months reserves to ensure the charity's activity could continue during a period of unforeseen difficulty. At year end the charity had approximately 8 months of readily available reserves.

Principal Risks and Uncertainties

The Foundation's funding for 2025 remains below desired levels following on from the cessation of the service level agreement for secretariat services with the Department of Health on 31 December 2022.

While the Foundation expects to provide services for the foreseeable future, this loss of funding and the need to find alternate sources of income in the medium term poses a financial risk to the Foundation.

The DHF has a three year period to develop sustainable initiatives (2024-2026), while drawing on the Foundation's reserve, and the annual applied for grant aid agreement from the HSE. The financial risk is monitored monthly.

Structure, Governance and Management

The Dental Health Foundation is governed under a deed of trust by a voluntary board of trustees. The trustees delegate the day-to-day running of the Foundation to the full-time CEO assisted by an administrator who works 3 days a week.

The Chief Executive Officer (CEO) works with the chairperson and the trustees to discuss and agree on financial and strategic decisions. The Foundation holds between 8 and 10 board meetings a year. All new board members meet the CEO and staff and are briefed on the history, mission, and vision of the charity.

Governance and Oversight

The Board and management team worked closely throughout the year to ensure strong governance, sound financial oversight, and alignment with the Foundation's strategic priorities. This collaborative approach supported organisational stability during a period of change.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr. Mary Coleman

Dr. Patrick Crotty

(Resigned 13 January 2025)

Prof. Mairead Harding

Dr. Padraig Creedon

Dr. Paul O'Dwyer

Dr. Anne Twomey

Mr. Niall Downey

Dr. Evelyn Crowley

(Appointed 15 January 2025)

DENTAL HEALTH FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Post Reporting Date Events

There have been no significant events affecting the Foundation since year end.

Looking Ahead

As we move into 2026, we remain committed to increasing awareness of oral health as a key component of overall health and wellbeing. Our priorities for the year ahead include strengthening partnerships, expanding our community reach, and progressing our fundraising endeavours.

The oral health landscape in Ireland continues to evolve, and the Dental Health Foundation is well placed to respond while staying true to its mission and values.

We would like to sincerely thank our staff, volunteers, partners, and stakeholders for their continued support and commitment. Their contributions are central to our ability to deliver meaningful and impactful work.

Auditor

A resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the Foundation will be put at a vote at the Annual General meeting.

Taxation Status

The Foundation is regarded by the Revenue Commissioners as 'established for charitable purposes only within the meaning of Section 207 TCA, 1997 under charity reference 6200'. The Foundation has been granted tax exempt status.

Accounting Records

To ensure that proper accounting records are kept, the trustees have established appropriate measures to adequately record the transactions of the trust. The trustees also ensure that the Foundation retains the source documentation for these transactions. The accounting records are located at the Foundation's office at Unit 5, Block A, Leopardstown Office Park, Sandyford, Dublin 18.

The trustees' report was approved by the Board of Trustees.



.....
Dr. Mary Coleman
Trustee



.....
Dr. Padraig Creedon
Trustee

Date: 27th April 2026

DENTAL HEALTH FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Irish charity law requires the trustees to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Foundation as at the financial year end date and of the surplus or deficit of the Foundation for the financial year and otherwise comply with Charities Act 2009.

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

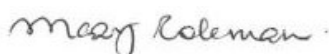
- select suitable accounting policies for the Foundation financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 Foundation will continue in business.

The trustees are responsible for ensuring that the Foundation keeps, or causes to be kept, adequate accounting records which correctly explain and record the transactions of the Foundation, enable at any time the assets, liabilities, financial position and surplus or deficit of the Foundation to be determined with reasonable accuracy and enable them to ensure that the financial statements and Trustees' Report comply with FRS 102 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the Foundation's auditor in connection with preparing the auditor's report) of which the Foundation's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Foundation's auditor is aware of that information.

By order of the Board of Trustees



.....
Dr. Mary Coleman
Trustee

27th April 2026
Date:



.....
Dr. Padraig Creedon
Trustee

DENTAL HEALTH FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DENTAL HEALTH FOUNDATION

Opinion

We have audited the financial statements of Dental Health Foundation (the 'Foundation') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Foundation as at 31 December 2025 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (as modified by Charities SORP).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have considered the adequacy of the disclosure made in note 1.2 to the financial statements concerning the Foundation's ability to continue as a going concern. We have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the Foundation's ability to continue as a going concern.

Other information

The trustees are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DENTAL HEALTH FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DENTAL HEALTH FOUNDATION

Responsibilities of trustees for the financial statements

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Foundation's members, as a body. Our audit work has been undertaken so that we might state to the Foundation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Foundation and the Foundation's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas McDonagh
for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Audit Firm
Unit 4A
Fingal Bay Business Park
Balbriggan
Co. Dublin

27th April 2026
.....

DENTAL HEALTH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total Unrestricted funds 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Income from:							
Grant income	3	-	151,820	151,820	-	149,974	149,974
Donations	3	1,146	-	1,146	135	-	135
Other trading activities	3	2,706	-	2,706	2,269	-	2,269
Investments	3	1,456	-	1,456	2,226	-	2,226
Total income		<u>5,308</u>	<u>151,820</u>	<u>157,128</u>	<u>4,630</u>	<u>149,974</u>	<u>154,604</u>
Expenditure on:							
Raising funds	4	1,395	-	1,395	1,577	-	1,577
Charitable activities	5	99,445	151,842	251,287	89,386	151,272	240,658
Total expenditure		<u>100,840</u>	<u>151,842</u>	<u>252,682</u>	<u>90,963</u>	<u>151,272</u>	<u>242,235</u>
Net income/(expenditure)		(95,532)	(22)	(95,554)	(86,333)	(1,298)	(87,631)
Reconciliation of funds							
Fund balances at 1 January 2025		<u>654,645</u>	<u>5,224</u>	<u>659,869</u>	<u>740,978</u>	<u>6,522</u>	<u>747,500</u>
Fund balances at 31 December 2025	17	<u><u>559,113</u></u>	<u><u>5,202</u></u>	<u><u>564,315</u></u>	<u><u>654,645</u></u>	<u><u>5,224</u></u>	<u><u>659,869</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DENTAL HEALTH FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	9		1,308		244
Investments	10		367,000		477,000
			<u>368,308</u>		<u>477,244</u>
Current assets					
Stocks	11	1,806		2,065	
Debtors	12	42,717		46,838	
Cash at bank and in hand		179,600		141,169	
		<u>224,123</u>		<u>190,072</u>	
Creditors: amounts falling due within one year	13	(28,116)		(7,447)	
Net current assets			<u>196,007</u>		<u>182,625</u>
Total assets less current liabilities			<u>564,315</u>		<u>659,869</u>
Income funds					
Restricted funds	17		5,202		5,224
Unrestricted funds	17		559,113		654,645
			<u>564,315</u>		<u>659,869</u>

27th April 2026

The financial statements were approved by the Trustees on



.....
Dr. Mary Coleman
Trustee



.....
Dr. Padraig Creedon
Trustee

DENTAL HEALTH FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash absorbed by operations	22		(70,770)		(99,417)
Investing activities					
Purchase of tangible fixed assets		(1,778)		-	
Purchase of investments		-		(240,000)	
Proceeds from disposal of investments		110,000		60,000	
Investment income received		1,456		2,226	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			109,678		(177,774)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net increase/(decrease) in cash and cash equivalents			38,908		(277,191)
Cash and cash equivalents at beginning of year			140,692		417,883
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			179,600		140,692
			<u> </u>		<u> </u>
Relating to:					
Cash at bank and in hand			179,600		141,169
Bank overdrafts included in creditors payable within one year			-		(477)
			<u> </u>		<u> </u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Dental Health Foundation is a Foundation and registered charity located in Ireland. Its business premises are 2nd Floor, Unit 5, Block A, Leopardstown Office Park, Sandyford, Dublin 18, Ireland.

1.1 Accounting convention

The financial statements have been prepared on a going concern basis in accordance with the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The Foundation has applied the recommendations contained in Charities SORP (FRS 102) effective since 1 January 2019.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable Foundation's financial statements. The charity is a public benefit entity.

The financial statements are prepared in euro, which is the functional currency of the Foundation. Monetary amounts in these financial statements are rounded to the nearest €.

1.2 Going concern

Due to the loss of secretariat services funding from its formerly primary funder, the Department of Health, the Foundation has incurred a further deficit in 2025 of €95,554 (2024: Deficit €87,631). The board of trustees and Foundation's management continue to implement cost-cutting and "value for money" measures and have sought external advice to explore the Foundation's options to secure alternate funding.

At year end 31 December 2025, the Foundation had approximately 8 months of cash reserves at year end along with a further 18 months held in saving certificates and bonds. At the date of approval of the financial statements, the Foundation has secured HSE funding of €150,000 for 2026. The 2026 funding secured to date and the cash reserves are sufficient to ensure the Foundation continues as a going concern through this period of unforeseen difficulty.

At the time of approving the financial statements, the trustees have a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, investment income, trading activities, and income from grant funding. Grant income may be classed as restricted or unrestricted dependent on the conditions included in each agreement.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from any other investments.

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All resources expended are accounted for on an accrual's basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objectives. Governance costs are those associated with constitutional and statutory requirements.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Trademarks 20% Straight line

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Tangible assets with a cost price of less than €500 are not capitalised.

Websites and social media platform costs are capitalised and depreciated at a rate of 100% in the year of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 20% Straight line
Computers / Website costs 33.33% Straight line / 100% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Transaction costs are expensed as incurred. Changes in fair value are recognised in other recognised gains and losses except to the extent that a gain reverses a loss previously recognised in net income expenditure, or a loss exceeds the accumulated gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Foundation has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Foundation's balance sheet when the Foundation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Foundation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Foundation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no key sources of estimation uncertainty or critical judgements relied upon in the current year financial statements.

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Incoming resources

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Grant income:				
H.S.E. - Core funding	-	149,995	149,995	149,974
Other grants	-	1,825	1,825	-
	-	151,820	151,820	149,974
Donations	1,146	-	1,146	135
Trading activities:				
Shop income	2,706	-	2,706	2,269
	2,706	-	2,706	2,269
Investment income:				
Interest received	1,156	-	1,156	1,494
Sundry income	300	-	300	732
	1,456	-	1,456	2,226
Total income	5,308	151,820	157,128	154,604

4 Raising funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
<u>Trading costs</u>				
Opening stock	2,065	-	2,065	2,185
Purchases of stock for resale	1,136	-	1,136	1,457
Closing stock	(1,806)	-	(1,806)	(2,065)
Trading costs	1,395	-	1,395	1,577

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Expenditure on charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
Staff costs	96,581	62,905	159,486	147,461
Depreciation and amortisation	213	501	714	1,406
Project costs	-	1,825	1,825	-
DHF educational award	-	2,106	2,106	3,107
Staff training and development	-	-	-	1,039
Rent payable	-	21,440	21,440	21,000
Insurance	-	972	972	964
Repairs, maintenance, and support costs	-	5,337	5,337	4,512
Information and publications	-	12,191	12,191	10,829
Printing, postage, and stationery	-	4,309	4,309	5,794
Telephone	1,227	561	1,788	901
Travel and subsistence	4	3,780	3,784	6,841
Events	-	139	139	534
Professional fees	6,944	15,592	22,536	23,620
Auditor's remuneration	-	6,017	6,017	5,531
Bank charges	213	123	336	313
Office costs and general expenses	554	-	554	1,001
Head office overheads	-	6,291	6,291	5,814
Overhead recharged	(6,291)	-	(6,291)	(5,814)
Conferences / memberships	-	738	738	632
Advertising and marketing costs	-	4,529	4,529	3,137
Subscriptions	-	1,385	1,385	935
Website costs	-	1,101	1,101	1,101
	<u>99,445</u>	<u>151,842</u>	<u>251,287</u>	<u>240,658</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the Foundation during the year.

Travel costs amounting to €271 (2024: €1,033) were reimbursed to 2 board trustees (2024: 5) during the year.

7 Employees

The average monthly number of employees during the year was: 2 (2024: 2).

	2025 Number	2024 Number
Management	1	1
Administration and finance	1	1
	<u>2</u>	<u>2</u>
Total	<u>2</u>	<u>2</u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Employees (Continued)

Employment costs	2025 €	2024 €
Wages and salaries	137,119	127,116
Social security costs	15,290	14,079
Other pension costs	7,077	6,266
	<u>159,486</u>	<u>147,461</u>

The number of higher paid employees:

The number of employees whose annual remuneration was more than €70,000 is as follows:

	2025 Number	2024 Number
Staff salaries fall between €90,001 and €100,000	-	1
Staff salaries > €100,000	1	-
	<u>-</u>	<u>-</u>

Remuneration of key management personnel

	2025 €	2024 €
Aggregate compensation (including employer pension contribution)	<u>112,448</u>	<u>104,389</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Tangible fixed assets

	Fixtures and fittings €	Computers / Website costs €	Total €
Cost			
At 1 January 2025	3,069	13,215	16,284
Additions	-	1,778	1,778
	<u>3,069</u>	<u>14,993</u>	<u>18,062</u>
At 31 December 2025	3,069	14,993	18,062
Depreciation and impairment			
At 1 January 2025	2,825	13,215	16,040
Depreciation charged in the year	122	592	714
	<u>2,947</u>	<u>13,807</u>	<u>16,754</u>
At 31 December 2025	2,947	13,807	16,754
Carrying amount			
At 31 December 2025	<u>122</u>	<u>1,186</u>	<u>1,308</u>
At 31 December 2024	<u>244</u>	<u>-</u>	<u>244</u>

10 Fixed asset investments

	Unlisted investments €
Cost or valuation	
At 1 January 2025	477,000
Disposals & withdrawals	(110,000)
	<u>367,000</u>
At 31 December 2025	367,000
Carrying amount	
At 31 December 2025	<u>367,000</u>
At 31 December 2024	<u>477,000</u>

11 Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>1,806</u>	<u>2,065</u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Debtors		2025	2024
		€	€
Amounts falling due within one year:			
Other debtors and accrued income		39,335	43,573
Prepayments		3,382	3,265
		<u>42,717</u>	<u>46,838</u>
13 Creditors: amounts falling due within one year		2025	2024
	Notes	€	€
Bank overdrafts and credit card	14	-	477
Other taxation and social security		9,129	3,450
Deferred income	15	6,175	-
Trade creditors		1,037	898
Other creditors		11,775	1,936
Accruals and deferred income		-	686
		<u>28,116</u>	<u>7,447</u>
14 Loans and overdrafts		2025	2024
		€	€
Bank overdrafts and credit card		-	477
		<u>-</u>	<u>477</u>
Payable within one year		-	477
		<u>-</u>	<u>477</u>
15 Deferred income		2025	2024
		€	€
Other deferred income		6,175	-
		<u>6,175</u>	<u>-</u>
Deferred income is included in the financial statements as follows:			
		2025	2024
		€	€
Deferred income is included within:			
Current liabilities		6,175	-
		<u>6,175</u>	<u>-</u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Deferred income (Continued)

Movements in the year:

Deferred income at 1 January 2025	-	-
Resources deferred in the year	6,175	-
	<u>6,175</u>	<u>-</u>
Deferred income at 31 December 2025	<u>6,175</u>	<u>-</u>

The amount deferred at year end of €6,175 consists of unspent funds from a grant of €8,000 received from the Mercy Ministry Fund.

16 Retirement benefit schemes

	2025	2024
	€	€
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,077	6,266
	<u>7,077</u>	<u>6,266</u>

The Foundation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Foundation in an independently administered fund.

17 Statement of funds

	Balance 1 January 2025 €	Incoming resources €	Resources expended €	Transfers €	Balance 31 December 2025 €
Unrestricted funds					
General funds	654,645	5,308	(100,840)	-	559,113
	<u>654,645</u>	<u>5,308</u>	<u>(100,840)</u>	<u>-</u>	<u>559,113</u>
Restricted funds					
Restricted funds	5,224	151,820	(151,842)	-	5,202
	<u>5,224</u>	<u>151,820</u>	<u>(151,842)</u>	<u>-</u>	<u>5,202</u>
Total funds	<u>659,869</u>	<u>157,128</u>	<u>(252,682)</u>	<u>-</u>	<u>564,315</u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Fund balances at 31 December 2025 are represented by:						
Tangible assets	426	882	1,308	-	244	244
Investments	367,000	-	367,000	477,000	-	477,000
Current assets/(liabilities)	191,687	4,320	196,007	177,645	4,980	182,625
	<u>559,113</u>	<u>5,202</u>	<u>564,315</u>	<u>654,645</u>	<u>5,224</u>	<u>659,869</u>

19 Financial commitments, guarantees and contingent liabilities

The Foundation renews its funding on an annual basis with its stakeholders. This funding is subject to change depending on factors such as economic climate, and the requirements for the funding agencies. The Foundation is aware that all funding given is subject to change or recourse.

20 Events after the reporting date

There have been no significant events affecting the Foundation since the year end.

21 Related party transactions

Remuneration of key management personnel

	2025 €	2024 €
Aggregate compensation (including employer pension contribution)	112,448	104,389

22 Cash generated from operations

	2025 €	2024 €
Deficit for the year	(95,554)	(87,631)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,456)	(2,226)
Depreciation and impairment of tangible fixed assets	714	1,406
Movements in working capital:		
Decrease in stocks	259	120
Decrease/(increase) in debtors	4,121	(5,692)
Increase/(decrease) in creditors	14,971	(5,394)
Increase in deferred income	6,175	-
Cash absorbed by operations	<u>(70,770)</u>	<u>(99,417)</u>

DENTAL HEALTH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

23 Analysis of changes in net funds

The Foundation had no material debt during the year.

24 Non-audit services provided by auditor

In common with many charities of our size and nature we use our auditor to assist with the preparation of our financial statements.

25 Approval of financial statements

The financial statements were approved and authorised for issue by the board of trustees on 27th April 2026.