MASTICATIONPEDIA

ANNUAL REPORT AND FINANICAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ENGLAND AND WALES REGISTERED CHARITY NUMBER 1188753

MASTICATIONPEDIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

	Page
Contents	2
Charity Information	3
Trustees Annual Report	4-5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Financial Statements	9-12

MASTICATIONPEDIA

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

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

MASTICATIONPEDIA

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025, the following persons served as trustees:

Gianni Frisardi
Luigi Filippetta
Luca Fontana
Flavio Frisardi
Carla Cefala

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 2025

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:

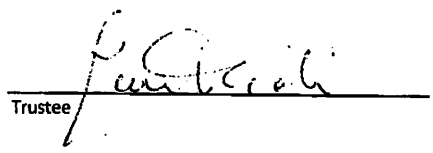
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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

Date:07/09/2026

Signed on behalf of the trustees



Trustee

MASTICATIONPEDIA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	1,971	-	1,971	5,287
Investments	3	-	-	-	-
TOTAL INCOME:		1,971	-	1,971	5,287
EXPENDITURE ON:					
Raising Funds		-	-	-	-
Charitable Activities	5	(2,423)		(2,423)	(4,795)
TOTAL EXPENDITURE		(2,423)		(2,423)	(4,795)
NET INCOME (EXPENDITURE)		(452)		(452)	492
OTHER RECOGNISED GAINS/(LOSSES)	4	-	-	-	-
NET MOVEMENT IN FUNDS		(452)		(452)	492
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		693	-	693	201
TOTAL FUNDS CARRIED FORWARD	8,9	241		241	693

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 AS AT

31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Debtors	6	0		0	
Cash at Bank and In Hand		241		693	
		241		693	
CREDITORS: Amounts falling due within one year	7	0		0	
NET CURRENT ASSETS			241		693
TOTAL ASSETS LESS CURRENT LIABILITIES			241		693
TOTAL NET ASSETS	10		241		693
FUNDS OF THE CHARITY					
Restricted Income Funds	9				
Unrestricted Income Funds	8		241		693
TOTAL CHARITY FUNDS	10		241		693

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

Gianni Frisardi
Trustee

Date: 07/09/2026

MASTICATIONPEDIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash Flows from Operating Activities		
Net Income	(452)	492
Adjustments for:		
Foreign Currency Gains/(Losses)	0	0
Other Interest Receivable and Similar Income	-	-
Changes In:		
Trade and Other Debtors	-	-
Trade and Other Creditors	-	-
Cash Generated from Operations	(452)	492
Interest Received	-	-
Net Cash from Operating Activities	(452)	492
Net Increase In Cash and Cash Equivalents		475
Cash and Cash Equivalents at Beginning of Year	475	
Cash and Cash Equivalent at End of Year	241	475

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 2025

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 2025 £	Total Funds 2024 £
Donations				
Donations	1,971	0	1,971	5,287
Gift Aid	-	-	-	-
	1,971	0	1,971	5,287

3. INVESTMENT INCOME

Bank Interest Income	-	-	-	-
	-	-	-	-

MASTICATIONPEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4. OTHER RECOGNISED GAINS/(LOSSES)

	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
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 2025 £	Total Funds 2024 £
Charitable Expenditure	349		349	3,921
Governance Costs	2,074	0	2,074	874

6. DEBTORS

	2025 £	2024 £
Gift Aid Receivable	-	-
Other Debtors	-	-
	-	-

7. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Accruals	-	-
	-	-

8. UNRESTRICTED INCOME FUNDS

	Balance at 31 Dec 2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31 Dec 2025 £
Restricted Funds				
Unrestricted Funds	693	1,971	(2,423)	241

MASTICATIONPEDIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9. **RESTRICTED INCOME FUNDS**

	Balance at 31 Dec 2025	Incoming Resources	Outgoing Resources	Balance at 31 Dec 2024
	£	£	£	£
Research	-			

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

	Unrestricted Funds 2024	Restricted Funds 2025	Total Funds 2025
	£	£	£
Debtors	0	0	0
Cash at Bank and In Hand			
Creditors (falling due within one year)	-	-	-
Net Assets	0	0	0
Unrestricted Funds	0	-	0
Restricted Funds	-	0	0
Total Charity Funds	0	0	0

	Unrestricted Funds 2024	Restricted Funds 2025	Total Funds 2024
	£	£	£
Debtors	-	-	-
Cash at Bank and In Hand	241	0	693
Creditors (falling due within one year)	-	-	-
		0	
Net Assets	241		693
Unrestricted Funds	(241)	-	(693)
Restricted Funds	-		
Total Charity Funds	(241)		(693)

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.

Date07/09/2026

Gianni Frisardi