

# SMILESTAR

England & Wales · Charity number 1137033

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07180875](#)

**Registered** 2010-07-23

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

## Contact

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**Address** 107 Byewaters  
Watford  
WD18 8WH

**Phone** 01923211914

**Email** [nmehan@outlook.com](mailto:nmehan@outlook.com)

## Activities

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**Objects:** (A) THE RELIEF OF POVERTY AND THE PROMOTION OF GOOD HEALTH FOR THE PUBLIC BENEFIT BY THE PROVISION AND PROMOTION AND/OR ASSISTING IN THE PROVISION AND PROMOTION OF DENTAL AND/OR MEDICAL TREATMENT, MEDICAL CARE, FACILITIES AND SERVICES TO MEMBERS OF SOCIETY (WITHIN AND OUTSIDE THE UNITED KINGDOM AND IN PARTICULAR INDIA, KENYA AND UGANDA) WHO ARE SUFFERING DENTAL ILLNESS, DISORDERS OR CONDITIONS OR PHYSICAL ILLNESS GENERALLY AND WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR MEDICAL, SOCIAL OR ECONOMIC CIRCUMSTANCES (INCLUDING MEDICALLY DISCHARGED MEMBERS OF HER MAJESTY'S ROYAL MARINES AND OTHER MEDICALLY DISCHARGED MEMBERS OF HER MAJESTY'S ARMED FORCES). (H) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY IN THE SUBJECTS OF PROVIDING DENTAL AND/OR MEDICAL CARE FOR MEMBERS OF SOCIETY WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR MEDICAL, SOCIAL OR ECONOMIC CIRCUMSTANCES.

**Activities:** To finance the provision of Dental/Medical Services in Uganda Kenya India and the UK with specific reference to medically discharged Royal Marines and the homeless in general

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM AND INDIA, KENYA AND UGANDA
- Kenya
- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£379,590	£377,806	-	-
2023-03-31	£81,652	£84,574	-	-
2022-03-31	£50,531	£17,873	-	-
2021-03-31	£27,052	£35,605	-	-
2020-03-31	£71,468	£74,963	-	-

## Trustees

Name	Role	Appointed
NIMISHA MEHAN		
SHEETAL BADIANI		

**SMILESTAR**

England & Wales - Charity number 1137033

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# Accounts

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**REGISTERED COMPANY NUMBER: 07180875 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1137033**

**Report of the Trustees and  
Unaudited Financial Statements for the Period Ended 30 September 2024  
for  
Smilestar**

Wychbury Lee  
83 Blackwood Road  
Sutton Coldfield  
B74 3PW

**Smilestar**

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## Smilestar

### Report of the Trustees

#### I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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**

Smilestar is a UK-registered charity (No. 1137033) established in 2010 with the mission to provide high-quality dental care to underprivileged communities in African countries, India, and ex-Royal Marines in the UK. The charity aims to:

- i) Deliver free dental treatment to medically discharged Royal Marines across the UK.
- ii) Provide dental care and education to rural communities in countries including India, Kenya, Uganda, Mozambique, Jamaica and Republic of Congo.
- iii) Establish and support dental clinics and hospitals in underserved regions.

### **Achievements and Performance**

#### **UK Initiatives**

Smilestar has continued its collaboration with The Royal Marines Charity to offer free dental care to medically discharged ex-Royal Marines. To date, over 475 veterans have benefited from this program, receiving lifelong dental support through a network of over 75 participating dental practices nationwide.

#### **International Outreach**

During the reporting period, Smilestar conducted several outreach programs:

- i) **Uganda (July 2024):** Treated over 500 patients in Tororo and surrounding villages during a week-long clinic.
- ii) **Mozambique (February 2024):** Provided dental services to remote communities with limited access to healthcare.
- iii) **Republic of Congo (April 2024):** Launched the 29th outreach program, extending services to new regions.
- iv) **India (September 2024):** Continued operations at the charity hospital in Gujarat, offering dental and eye care services.

These initiatives have contributed to improving the oral health of over 50,000 individuals across multiple countries.

### **Public Benefit**

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Smilestar's activities provide significant public benefit by:

- i) Enhancing access to essential dental care for underserved populations.
- ii) Alleviating pain and preventing oral diseases through treatment and education.
- iii) Supporting the reintegration and well-being of ex-service personnel through dedicated dental programs.

### **Financial Review**

#### **Income and Expenditure**

For the period ended 30 September 2024, Smilestar reported:

- i) **Total Income:** £379,590 (2023: £81,652)
- ii) **Total Expenditure:** £377,806 (2023: £84,574)
- iii) **Net Movement in Funds:** £1,784 deficit (2023: £2,922 deficit)

**Smilestar**

**Report of the Trustees - continued**  
**for the Period Ended 30 September 2024**

September 2024.

The significant increase in income is attributed to enhanced fundraising efforts and a notable grant of £64,000 from The David & Christine Lloyd-Jones Foundation, supporting the participation of ex-Royal Marines in African outreach programs.

**Reserves Policy**

As of 30 September 2024, Smilestar holds total funds of £38,628, all designated for specific charitable activities. The trustees aim to maintain reserves sufficient to cover at least six months of operational costs, ensuring the continuity of services in the event of funding fluctuations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Smilestar is governed by its deed of trust and operates as a company limited by guarantee (Company No. 07180875). The charity is managed by a board of trustees who oversee strategic direction and compliance.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07180875 (England and Wales)

**Registered Charity number**

1137033

**Registered office**

78 East Street  
Ashburton  
Devon  
TQ13 7AX

**Trustees**

Mrs N Mehan	Accountant	
Ms S Badiani	Solicitor	
Dr M Badiani	Dentist	Appointed 29-Jan-2024

The trustees are responsible for ensuring that Smilestar adheres to its charitable objectives and regulatory requirements.

**Plans for Future Periods**

Looking ahead, Smilestar plans to:

- i) Expand outreach programs to additional countries, including Sierra Leone and Tanzania.
- ii) Increase volunteer recruitment to support the growing demand for services.
- iii) Enhance fundraising strategies to secure sustainable funding streams.
- iv) Strengthen partnerships with local healthcare providers to improve service delivery.

**Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. They are also responsible for safeguarding the assets of the charity and ensuring their proper application.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Dr M Badiani - Trustee

**Independent Examiner's Report to the Trustees of**

**Smilestar**

**Independent examiner's report to the trustees of Smilestar ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

**Independent Examiner**

Rebecca Young FMAAT  
Wychbury Lee  
83 Blackwood Road  
Sutton Coldfield  
B74 3PW

Date: .....

**Smilestar**

**Statement of Financial Activities**

**I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.**

	Unrestricted funds 2024	Designated funds 2024	Total funds 2024	Total funds 2023
<b>INCOME FROM:</b>				
Donations and grants	33,721	345,854	379,575	81,651
Other trading activities:				
Investments	15	-	15	1
<b>TOTAL INCOME</b>	<b>33,736</b>	<b>345,854</b>	<b>379,590</b>	<b>81,652</b>
<b>EXPENDITURE ON:</b>				
Fundraising activities	1,809	10,407	12,216	-
Charitable activities	-	357,142	357,142	84,537
Support costs	8,449	-	8,449	37
<b>TOTAL EXPENDITURE</b>	<b>10,258</b>	<b>367,548</b>	<b>377,806</b>	<b>84,574</b>
<b>NET INCOME / EXPENDITURE</b>	<b>23,478</b>	<b>(21,694)</b>	<b>1,784</b>	<b>(2,922)</b>
Transfer between funds	(23,478)	23,478	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>-</b>	<b>1,784</b>	<b>1,784</b>	<b>(2,922)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward	-	36,844	36,844	39,766
Net movement in funds	-	1,784	1,784	(2,922)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>-</b>	<b>38,628</b>	<b>38,628</b>	<b>36,844</b>

**Smilestar**

**Statement of Financial Position**

**30 September 2024**

	Notes	Total funds 2024 £	Total funds 2023 £
<b>CURRENT ASSETS</b>			
Cash at bank		30,752	36,844
Other debtors		8,836	-
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		39,588	36,844
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Other creditors		960	-
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,628	36,844
		<hr/>	<hr/>
<b>NET ASSETS</b>		38,628	36,844
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>			
Unrestricted funds		-	
Designated funds		38,628	36,844
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		38,628	36,844
		<hr/> <hr/>	<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year 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 charitable company.
- (b)

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M Badiani - Trustee

## **Smilestar**

### **Notes to the Financial Statements** **for the Period Ended 30 September 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

Having considered the financial position of the Charity the trustees are satisfied that, based on their enquiries, the going concern basis for preparing the financial statements is appropriate at the date of approval.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from corporation 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.

**Smilestar**

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 September 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

**2 RAISING FUNDS**

**Fundraising activities**

	30.9.24	31.3.23
	£	£
Advertising and promotion - fundraising	10,407	-
Advertising and promotion - general	1,809	-
	<hr/>	<hr/>
	12,216	-
	<hr/> <hr/>	<hr/> <hr/>

**3 TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received any remuneration or other benefits for their role as trustees during the period (2023: £nil)

During the period, expenses were reimbursed to Dr Mitesh Badiani and Badleigh Consultancy Ltd, a company owned by Dr. Mitesh Badiani, for costs incurred on behalf of the charity relating to outreach trips. These reimbursements were made because the charity did not have the capacity at the time to pay such costs directly. All reimbursements were made because the charity did not have the capacity at the time to pay such costs directly. All reimbursed expenses were supported by appropriate documentation and reviewed by the trustees. No personal benefit was received.

No other expenses were paid to or on behalf of trustees during the year (2023: £nil).

**4 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
<b>INCOME AND ENDOWMENTS</b>	
Donations	81,651
<b>Investment income</b>	
Deposit account interest	1
	<hr/>
	81,652
<b>EXPENDITURE ON</b>	
Fundraising activities	-
<b>Charitable activities</b>	
Travel and accommodation	84,537
Other	37
	<hr/>
<b>Total</b>	84,574
	<hr/>
<b>NET INCOME (EXPENDITURE)</b>	(2,922)
<b>RECONILLIATION OF FUNDS</b>	Unrestricted fund
<b>Total funds brough forward</b>	39,766
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/>
	36,844

**Smilestar**

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 September 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

**5 MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General	36,844	1,784	38,628
<b>TOTAL FUNDS</b>	<b>36,844</b>	<b>1,784</b>	<b>38,628</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	379,590	(377,806)	1,784
<b>TOTAL FUNDS</b>	<b>379,590</b>	<b>(377,806)</b>	<b>1,784</b>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General	39,766	(2,922)	36,844
<b>TOTAL FUNDS</b>	<b>39,766</b>	<b>(2,922)</b>	<b>36,844</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	81,652	(84,574)	(2,922)
<b>TOTAL FUNDS</b>	<b>81,652</b>	<b>(84,574)</b>	<b>(2,922)</b>

**Smilestar**

**Notes to the Financial Statements - continued**  
**for the Period Ended 30 September 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

**6 RELATED PARTY DISCLOSURES**

During the reporting period, Dr. Mitesh Badiani (a trustee appointed on 29 January 2024) and his company, Badleigh Consultancy Ltd, incurred expenses on behalf of the charity related to international outreach activities. This support was provided due to the charity's limited access to international payment methods at the time.

All expenses reimbursed to Badleigh Consultancy Ltd were directly related to charitable activities and were supported by appropriate documentation. The trustees confirm that robust internal procedures are in place to validate such costs, and all reimbursements were cross-checked against original invoices and receipts.

No trustee received any remuneration or benefits from the charity during the period. No amounts were outstanding to related parties at the reporting date.

To avoid the need for trustees or their companies to front costs in future periods, the charity has since introduced both a debit card and a prepaid expenditure card that can be used globally. These measures ensure that all future operational and travel-related payments can be made directly by the charity.

**Smilestar**

**Detailed Statement of Financial Activities**  
**for the Period Ended 30 September 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

	<b>Total funds 2024</b>	<b>Total funds 2023</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	347,575	81,651
Grants	32,000	-
	<u>379,575</u>	<u>81,651</u>
<b>Investment income</b>		
Deposit account interest	15	1
	<u>15</u>	<u>1</u>
<b>Total incoming resources</b>	<b>379,590</b>	<b>81,652</b>
<b>EXPENDITURE</b>		
<b>Fundraising activities</b>		
Advertising and promotion	12,216	-
	<u>12,216</u>	<u>-</u>
<b>Charitable activities</b>		
Materials and equipment	21,713	-
Nursing and treatment	12,962	-
Insurance	5,560	-
Travel	170,712	84,537
Accommodation	146,195	-
	<u>357,142</u>	<u>84,537</u>
<b>Support costs</b>		
Secretarial and administrative	7,229	-
Accountancy	1,110	-
Bank charges	110	37
	<u>8,449</u>	<u>37</u>
<b>Total resources expended</b>	<b>377,806</b>	<b>84,574</b>
<b>Net (expenditure) / income</b>	<b><u>1,784</u></b>	<b><u>(2,922)</u></b>

**SMILESTAR**

England & Wales - Charity number 1137033

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# Accounts

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REGISTERED COMPANY NUMBER: 07180875 (England and Wales)  
REGISTERED CHARITY NUMBER: 1137033

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Smilestar**

Wychbury Lee  
83 Blackwood Road  
Sutton Coldfield  
B74 3PW

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**for the Year Ended 31 March 2023**

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**Smilestar**

**Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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 principal aims of the trustees are twofold:

Firstly, to provide free, basic, dental treatment to medically discharged marines in the United Kingdom.

The trustees also aim to support rural villagers in India, Kenya & Uganda with dental treatment and education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07180875 (England and Wales)

**Registered Charity number**

1137033

**Registered office**

78 East Street  
Ashburton  
Devon  
TQ13 7AX

**Trustees**

Mrs N Mehan Accountant  
Ms S Badiani Solicitor

**Independent Examiner**

Wychbury Lee  
83 Blackwood Road  
Sutton Coldfield  
B74 3PW

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs N Mehan - Trustee

**Independent Examiner's Report to the Trustees of Smilestar**

**Independent examiner's report to the trustees of Smilestar ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Wychbury Lee  
83 Blackwood Road  
Sutton Coldfield  
B74 3PW

Date: .....

**Smilestar**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		81,651	50,531
Deposit account interest		2	-
		<u>81,652</u>	<u>50,531</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	37	8
<b>Charitable activities</b>			
Donations		84,537	17,865
Returned donations		-	-
Other		<u>-</u>	<u>-</u>
<b>Total</b>		<u>84,574</u>	<u>17,873</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,922)	32,658
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>39,766</u>	<u>7,108</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,844</u></u>	<u><u>39,766</u></u>

**Smilestar**

**Statement of Financial Position**  
**31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		36,844	39,766
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>36,844</u>	<u>39,766</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,844</u>	<u>39,766</u>
<b>NET ASSETS</b>		<u>36,844</u>	<u>39,766</u>
<b>FUNDS</b>	5		
Unrestricted funds		36,844	39,766
		<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>		<u>36,844</u>	<u>39,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
N Mehan - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**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.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation 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. RAISING FUNDS**

**Investment management costs**

	31.3.23	31.3.22
	£	£
Support costs	<u>37</u>	<u>8</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Smilestar**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	81,651
Deposit account interest	1
<b>EXPENDITURE ON</b>	
Raising funds	84,537
<b>Charitable activities</b>	
Donations	-
Other	<u>37</u>
<b>Total</b>	<u>84,574</u>
<b>NET INCOME</b>	(2,922)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>39,766</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>36,844</u></u>

**5. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	39,766	(2,922)	36,844
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>39,766</u></u>	<u><u>2,922</u></u>	<u><u>36,844</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,651	(84,574)	(2,922)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>81,651</u></u>	<u><u>(84,574)</u></u>	<u><u>(2,922)</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	39,766	(2,922)	36,844
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>39,766</u>	<u>(2,922)</u>	<u>36,844</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,651	(84,574)	(2,922)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,651</u>	<u>(84,574)</u>	<u>2,922</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	39,766	(2,922)	36,844
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>39,766</u>	<u>(2,922)</u>	<u>36,844</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 £
<b>Unrestricted funds</b>			
General fund	132,183	(102,447)	29,736
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>132,183</u>	<u>(102,447)</u>	<u>29,736</u>

**Smilestar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Smilestar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	81,651	50,531
Deposit account interest	<u>1</u>	<u>-</u>
<b>Total incoming resources</b>	<b>81,652</b>	<b>50,531</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	-	-
Returned donations	-	-
<b>Support costs</b>		
<b>Management</b>		
Travel and subsistence	84,537	17,865
<b>Finance</b>		
Sundries	-	-
Bank charges	<u>37</u>	<u>8</u>
	<u>37</u>	<u>8</u>
Total resources expended	<u>84,574</u>	<u>17,873</u>
<b>Net (expenditure)/income</b>	<b><u>(2,922)</u></b>	<b><u>32,658</u></b>

**SMILESTAR**

England & Wales - Charity number 1137033

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# Accounts

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REGISTERED COMPANY NUMBER: 07180875 (England and Wales)  
REGISTERED CHARITY NUMBER: 1137033

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Smilestar**

Wychbury Lee  
South Staffs Freight Bldg  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

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for the Year Ended 31 March 2022**

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**Smilestar**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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 principal aims of the trustees are twofold:

Firstly, to provide free, basic, dental treatment to medically discharged marines in the United Kingdom.

The trustees also aim to support rural villagers in India, Kenya & Uganda with dental treatment and education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07180875 (England and Wales)

**Registered Charity number**

1137033

**Registered office**

78 East Street  
Ashburton  
Devon  
TQ13 7AX

**Trustees**

Mrs N Mehan Accountant  
Ms S Badiani Solicitor

**Independent Examiner**

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs N Mehan - Trustee

**Independent Examiner's Report to the Trustees of Smilestar**

**Independent examiner's report to the trustees of Smilestar ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Wychbury Lee  
South Staffs Freight Bldg  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

Date: .....

**Smilestar**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		50,531	8,506
Travel refunds		-	18,546
		<u>50,531</u>	<u>27,052</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	8	33
<b>Charitable activities</b>			
Donations		17,865	2,498
Returned donations		-	33,020
Other		-	54
<b>Total</b>		<u>17,873</u>	<u>35,605</u>
<b>NET INCOME/(EXPENDITURE)</b>		32,658	(8,553)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		7,108	15,661
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>25,550</u>	<u>7,108</u>

The notes form part of these financial statements

**Smilestar**

**Statement of Financial Position**  
**31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		39,766	7,108
		—————	—————
<b>NET CURRENT ASSETS</b>		<u>39,766</u>	<u>7,108</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		39,766	7,108
		—————	—————
<b>NET ASSETS</b>		<u>39,766</u>	<u>7,108</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>39,766</u>	<u>7,108</u>
<b>TOTAL FUNDS</b>		<u>39,766</u>	<u>7,108</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
N Mehan - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation 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. RAISING FUNDS**

**Investment management costs**

	31.3.22	31.3.21
	£	£
Support costs	<u>8</u>	<u>33</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	50,531
<b>EXPENDITURE ON</b>	
Raising funds	17,865
<b>Charitable activities</b>	
Donations	-
Other	<u>8</u>
<b>Total</b>	<u>17,873</u>
<b>NET INCOME</b>	32,658
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>7,108</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>25,550</u></u>

**5. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	7,108	(32,658)	25,550
	<u>7,108</u>	<u>(32,658)</u>	<u>25,550</u>
<b>TOTAL FUNDS</b>	<u><u>7,108</u></u>	<u><u>(32,658)</u></u>	<u><u>25,550</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,531	(17,873)	32,658
	<u>50,531</u>	<u>(17,873)</u>	<u>(32,658)</u>
<b>TOTAL FUNDS</b>	<u><u>50,531</u></u>	<u><u>(17,873)</u></u>	<u><u>(32,658)</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	7,108	(32,657)	25,550
	<u>7,108</u>	<u>(32,657)</u>	<u>25,550</u>
<b>TOTAL FUNDS</b>			
	<u>7,108</u>	<u>(32,657)</u>	<u>25,550</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,531	(17,873)	(32,658)
	<u>50,531</u>	<u>(17,873)</u>	<u>(32,658)</u>
<b>TOTAL FUNDS</b>			
	<u>50,531</u>	<u>(17,873)</u>	<u>(32,658)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	7,108	(32,658)	25,550
	<u>7,108</u>	<u>(32,658)</u>	<u>25,550</u>
<b>TOTAL FUNDS</b>			
	<u>7,108</u>	<u>(32,658)</u>	<u>25,550</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 £
<b>Unrestricted funds</b>			
General fund	77,582	(53,477)	(24,105)
	<u>77,582</u>	<u>(53,477)</u>	<u>(24,105)</u>
<b>TOTAL FUNDS</b>			
	<u>77,582</u>	<u>(53,477)</u>	<u>(24,105)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Smilestar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50,531	8,506
Travel refunds	<u>-</u>	<u>18,546</u>
<b>Total incoming resources</b>	50,531	27,052
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	-	1,168
Returned donations	-	33,020
<b>Support costs</b>		
<b>Management</b>		
Travel and subsistence	17,865	73,901
<b>Finance</b>		
Sundries	-	54
Bank charges	<u>8</u>	<u>33</u>
	<u>8</u>	<u>87</u>
Total resources expended	<u>17,873</u>	<u>35,605</u>
<b>Net (expenditure)/income</b>	<u>(32,658)</u>	<u>(8,553)</u>

**SMILESTAR**

England & Wales - Charity number 1137033

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# Accounts

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REGISTERED COMPANY NUMBER: 07180875 (England and Wales)  
REGISTERED CHARITY NUMBER: 1137033

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Smilestar**

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

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for the Year Ended 31 March 2021**

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**Smilestar**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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 principal aims of the trustees are twofold:

Firstly, to provide free, basic, dental treatment to medically discharged marines in the United Kingdom.

The trustees also aim to support rural villagers in India, Kenya & Uganda with dental treatment and education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07180875 (England and Wales)

**Registered Charity number**

1137033

**Registered office**

78 East Street  
Ashburton  
Devon  
TQ13 7AX

**Trustees**

Mrs N Mehan Accountant  
Ms S Badiani Solicitor

**Independent Examiner**

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs N Mehan - Trustee

**Independent Examiner's Report to the Trustees of Smilestar**

**Independent examiner's report to the trustees of Smilestar ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

Date: .....

**Smilestar**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		8,506	71,468
Travel refunds		18,546	-
		<u>27,052</u>	<u>71,468</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	33	73,096
<b>Charitable activities</b>			
Donations		2,498	1,867
Returned donations		33,020	-
Other		<u>54</u>	<u>-</u>
<b>Total</b>		<u>35,605</u>	<u>74,963</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,553)	(3,495)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>15,661</u>	<u>19,156</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,108</u></u>	<u><u>15,661</u></u>

The notes form part of these financial statements

**Smilestar**

**Statement of Financial Position**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		7,108	15,661
		<u>7,108</u>	<u>15,661</u>
<b>NET CURRENT ASSETS</b>			
		<u>7,108</u>	<u>15,661</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,108</u>	<u>15,661</u>
<b>NET ASSETS</b>		<u>7,108</u>	<u>15,661</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>7,108</u>	<u>15,661</u>
<b>TOTAL FUNDS</b>		<u>7,108</u>	<u>15,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
N Mehan - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation 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. RAISING FUNDS**

**Investment management costs**

	31.3.21	31.3.20
	£	£
Support costs	<u>62</u>	<u>62</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	71,468
<b>EXPENDITURE ON</b>	
Raising funds	73,096
<b>Charitable activities</b>	
Donations	1,867
Other	-
<b>Total</b>	<u>74,963</u>
<b>NET INCOME</b>	(3,495)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	19,156
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>15,661</u></u>

**5. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	15,661	(8,553)	7,108
<b>TOTAL FUNDS</b>	<u>15,661</u>	<u>(8,553)</u>	<u>7,108</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,051	(35,604)	(8,553)
<b>TOTAL FUNDS</b>	<u>27,051</u>	<u>(35,604)</u>	<u>(8,553)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	19,156	(3,495)	15,661
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>19,156</u>	<u>(3,495)</u>	<u>15,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,468	(74,963)	(3,495)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>71,468</u>	<u>(74,963)</u>	<u>(3,495)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	19,156	(12,048)	7,108
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>19,156</u>	<u>(12,048)</u>	<u>7,108</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 £
<b>Unrestricted funds</b>			
General fund	98,520	(110,568)	(12,048)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>98,520</u>	<u>(110,568)</u>	<u>(12,048)</u>

**Smilestar**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Smilestar**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2020**

	31.3.21	31.3.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,506	71,468
Travel refunds	<u>18,546</u>	<u>-</u>
<b>Total incoming resources</b>	27,052	71,468
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	1,168	1,000
Returned donations	33,020	-
<b>Support costs</b>		
<b>Management</b>		
Travel and subsistence	1,330	73,901
<b>Finance</b>		
Sundries	54	-
Bank charges	<u>33</u>	<u>62</u>
	<u>87</u>	<u>62</u>
Total resources expended	<u>35,605</u>	<u>74,963</u>
<b>Net (expenditure)/income</b>	<u>(8,553)</u>	<u>(3,495)</u>

**SMILESTAR**

England & Wales - Charity number 1137033

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# Accounts

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REGISTERED COMPANY NUMBER: 07180875 (England and Wales)  
REGISTERED CHARITY NUMBER: 1137033

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2020**  
**for**  
**Smilestar**

Wychbury Lee  
South Staffs Freight Bldg  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

**Smilestar**

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for the Year Ended 31 March 2020**

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## **Smilestar**

### **Report of the Trustees for the Year Ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal aims of the trustees are twofold:

Firstly, to provide free, basic, dental treatment to medically discharged marines in the United Kingdom.

The trustees also aim to support rural villagers in India, Kenya & Uganda with dental treatment and education.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07180875 (England and Wales)

##### **Registered Charity number**

1137033

##### **Registered office**

78 East Street  
Ashburton  
Devon  
TQ13 7AX

##### **Trustees**

Mrs N Mehan	Accountant
Ms S Badiani	Solicitor

##### **Independent examiner**

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

**Smilestar**

**Report of the Trustees**  
**for the Year Ended 31 March 2020**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs N Mehan - Trustee

**Independent Examiner's Report to the Trustees of Smilestar**

**Independent examiner's report to the trustees of Smilestar ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Wychbury Lee  
South Staffs Freight Bldng  
Lynn Lane  
Shenstone  
Lichfield  
Staffordshire  
WS14 0ED

Date: .....

**Smilestar****Statement of Financial Activities  
for the Year Ended 31 March 2020**

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		71,468	44,802
<b>Total</b>		71,468	44,802
<b>EXPENDITURE ON</b>			
Raising funds	2	73,096	31,503
<b>Charitable activities</b>			
Donations		1,867	10,895
Other		-	54
<b>Total</b>		74,963	42,452
<b>NET INCOME/(EXPENDITURE)</b>		(3,495)	2,350
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		19,156	16,806
<b>TOTAL FUNDS CARRIED FORWARD</b>		15,661	19,156

The notes form part of these financial statements

**Smilestar**

**Statement of Financial Position**  
**At 31 March 2020**

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		15,661	19,156
<b>NET CURRENT ASSETS</b>		<u>15,661</u>	<u>19,156</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,661	19,156
<b>NET ASSETS</b>		<u>15,661</u>	<u>19,156</u>
<b>FUNDS</b>	5		
Unrestricted funds		15,661	19,156
<b>TOTAL FUNDS</b>		<u>15,661</u>	<u>19,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on .....  
and were signed on its behalf by:

.....  
Mrs N Mehan -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation 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. RAISING FUNDS**

**Other trading activities**

	31.3.20	31.3.19
	£	£
Support costs	73,034	31,379
	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**2. RAISING FUNDS - continued**

**Investment management costs**

	31.3.20	31.3.19
	£	£
Support costs	62	124
	<u>        </u>	<u>        </u>
Aggregate amounts	<u>73,096</u>	<u>31,503</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019 .

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	44,802
	<u>        </u>
<b>Total</b>	44,802
<b>EXPENDITURE ON</b>	
Raising funds	31,503
<b>Charitable activities</b>	
Donations	10,895
Other	54
	<u>        </u>
<b>Total</b>	42,452
<b>NET INCOME/(EXPENDITURE)</b>	<u>2,350</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	16,806
	<u>        </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>19,156</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2020**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**5. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	19,156	(3,495)	15,661
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>19,156</u>	<u>(3,495)</u>	<u>15,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,468	(74,963)	(3,495)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>71,468</u>	<u>(74,963)</u>	<u>(3,495)</u>

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted Funds</b>			
General fund	16,806	2,350	19,156
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>16,806</u>	<u>2,350</u>	<u>19,156</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,802	(42,452)	2,350
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>44,802</u>	<u>(42,452)</u>	<u>2,350</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020****5. MOVEMENT IN FUNDS - continued**

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	16,806	(1,145)	15,661
<b>TOTAL FUNDS</b>	<u>16,806</u>	<u>(1,145)</u>	<u>15,661</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 £
<b>Unrestricted funds</b>			
General fund	116,270	(117,415)	(1,145)
<b>TOTAL FUNDS</b>	<u>116,270</u>	<u>(117,415)</u>	<u>(1,145)</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**Smilestar****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	71,468	44,802
<b>Total incoming resources</b>	71,468	44,802
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	1,000	1,100
<b>Support costs</b>		
<b>Management</b>		
Travel and subsistence	73,901	41,174
<b>Finance</b>		
Sundries	-	54
Bank charges	62	124
	62	178
<b>Total resources expended</b>	74,963	42,452
<b>Net (expenditure)/income</b>	(3,495)	2,350

This page does not form part of the statutory financial statements