

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

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

Smilestar

Statement of Financial Position

30 September 2024

I report to the charity trustees on my examination of the accounts of the Company for the year end		Total funds	Total funds
		2024	2023
		£	£
	Notes		
CURRENT ASSETS			
Cash at bank		30,752	36,844
Other debtors		8,836	-
		<hr/>	<hr/>
NET CURRENT ASSETS		39,588	36,844
		<hr/>	<hr/>
CURRENT LIABILITIES			
Other creditors		960	-
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,628	36,844
		<hr/>	<hr/>
NET ASSETS		38,628	36,844
		<hr/>	<hr/>
FUNDS			
Unrestricted funds		-	
Designated funds		38,628	36,844
		<hr/>	<hr/>
TOTAL FUNDS		38,628	36,844
		<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
- (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:

.....
M Badiani - Trustee

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.

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	-
	<u>12,216</u>	<u>-</u>
	<u><u>12,216</u></u>	<u><u>-</u></u>

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

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 £
Unrestricted funds			
General	36,844	1,784	38,628
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	36,844	1,784	38,628
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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

Comparatives for movement in funds

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

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

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

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.

	Total funds 2024	Total funds 2023
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	347,575	81,651
Grants	32,000	-
	<u>379,575</u>	<u>81,651</u>
Investment income		
Deposit account interest	15	1
	<u>15</u>	<u>1</u>
Total incoming resources	379,590	81,652
EXPENDITURE		
Fundraising activities		
Advertising and promotion	12,216	-
	<u>12,216</u>	<u>-</u>
Charitable activities		
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>
Support costs		
Secretarial and administrative	7,229	-
Accountancy	1,110	-
Bank charges	110	37
	<u>8,449</u>	<u>37</u>
Total resources expended	377,806	84,574
Net (expenditure) / income	<u><u>1,784</u></u>	<u><u>(2,922)</u></u>