

COMPANY REGISTRATION NUMBER: 07045610

CHARITY REGISTRATION NUMBER: 1139063

AOG Foundation Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

SHAH GILLANI AND COMPANY

Chartered Certified Accountants
Kimberley House
31 Burnt Oak Broadway
Edgware
London
HA8 5LD

AOG Foundation Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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AOG Foundation Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name AOG Foundation Limited

Charity registration number 1139063

Company registration number 07045610

Principal office and registered office Kimberley House
31 Burnt Oak Broadway
Edgware
Greater London
HA8 5LD
UK

The directors

Dr M Patel
Dr R Patel
Mr P Datta
Dr R Austin
Dr M Vasant

Company secretary Dr Mahesh Patel

Accountants Shah Gillani and Company
Chartered Certified Accountants
Kimberley House
31 Burnt Oak Broadway
Edgware
London
HA8 5LD

AOG Foundation Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 15 October 2009 and registered as a charity on 16 November 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Risk Management

The trustee board has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate risks. The charity relies on funding through sponsorships with the dental trade. The funding is secure for the foreseeable future.

Internal risks are minimised by the implantation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they meet the needs of the charity.

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

Objectives and activities

The Principal objects are:

Advancement of the Education in the UK and abroad by funding equipment, educational material, conferences & courses and infrastructure that are healthcare related in general, but dentistry in particular including specific training, grants for vocational training and community training.

Advancement of Health and saving lives by setting up dental clinics and operating theatres and supporting surgical interventions, such as treatment of cleft lip and palate, mobile clinics for relief of dental pain in the third world communities.

Advancement of community development by contributing towards community building infrastructure and supporting training and allied services for its proper functioning.

Strategic report

The AOG Foundation Limited will continue to take a more proactive approach to support its activities.

Achievements and performance

Funds raised during the year amounted to £60,000 from Asian Odonatological Group. From this fund, £20,000 was donated to BDA Benevolent Fund for financial support and £10,000 was donated to Anthony Nolan for the Royal Parks Marathon, and in support of Eddie receiving a lifesaving transplant.

AOG Foundation Limited

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The annual financial statements are set on pages 4 to 11. The net assets at 31 March 2025 are £209,366.

The directors' annual report and the strategic report were approved on 22 August 2025 and signed on behalf of the board of trustees by:

Dr M Patel
Director

AOG Foundation Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	60,000	60,000	—
Investment income	6	2,814	2,814	1,175
Total income		62,814	62,814	1,175
Expenditure				
Expenditure on charitable activities	7,8	30,000	30,000	—
Other expenditure	9	1,588	1,588	1,267
Total expenditure		31,588	31,588	1,267
Net income/(expenditure) and net movement in funds		31,226	31,226	(92)
Reconciliation of funds				
Total funds brought forward		178,140	178,140	178,232
Total funds carried forward		209,366	209,366	178,140

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

AOG Foundation Limited
Company Limited by Guarantee
Balance Sheet
31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		210,620	179,058
Creditors: amounts falling due within one year	11	<u>1,254</u>	<u>918</u>
Net current assets		<u>209,366</u>	<u>178,140</u>
Total assets less current liabilities		<u>209,366</u>	<u>178,140</u>
Net assets		<u>209,366</u>	<u>178,140</u>
Funds of the charity			
Unrestricted funds		<u>209,366</u>	<u>178,140</u>
Total charity funds	12	<u>209,366</u>	<u>178,140</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 August 2025, and are signed on behalf of the board by:

Dr M Patel
Director

The notes on pages 7 to 11 form part of these financial statements.

AOG Foundation Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	31,226	(92)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(2,814)	(1,175)
Accrued expenses	336	132
Cash generated from operations	28,748	(1,135)
Interest received	2,814	1,175
Net cash from operating activities	<u>31,562</u>	<u>40</u>
Net increase in cash and cash equivalents	31,562	40
Cash and cash equivalents at beginning of year	<u>179,058</u>	<u>179,018</u>
Cash and cash equivalents at end of year	<u>210,620</u>	<u>179,058</u>

The notes on pages 7 to 11 form part of these financial statements.

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kimberley House, 31 Burnt Oak Broadway, Edgware, Greater London, HA8 5LD, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

AOG Foundation Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	<u>60,000</u>	<u>60,000</u>	<u>—</u>	<u>—</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>2,814</u>	<u>2,814</u>	<u>1,175</u>	<u>1,175</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	<u>30,000</u>	<u>30,000</u>	<u>—</u>	<u>—</u>

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Charitable activities	30,000	30,000	—

9. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sundry expenses	52	52	19	19
Accountancy	672	672	534	534
Legal and professional	864	864	714	714
	<u>1,588</u>	<u>1,588</u>	<u>1,267</u>	<u>1,267</u>

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,254</u>	<u>918</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>178,140</u>	<u>62,814</u>	<u>(31,588)</u>	<u>209,366</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>178,232</u>	<u>1,175</u>	<u>(1,267)</u>	<u>178,140</u>

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	210,620	210,620
Creditors less than 1 year	(1,254)	(1,254)
Net assets	<u>209,366</u>	<u>209,366</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	179,058	179,058
Creditors less than 1 year	(918)	(918)
Net assets	<u>178,140</u>	<u>178,140</u>

14. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>179,058</u>	<u>31,562</u>	<u>210,620</u>

The following pages do not form part of the financial statements.

AOG Foundation Limited

Company Limited by Guarantee

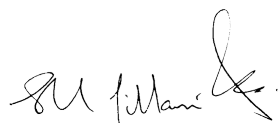
Chartered Certified Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of AOG Foundation Limited

Year ended 31 March 2025

As described on the balance sheet, the directors of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



SHAH GILLANI AND COMPANY
Chartered Certified Accountants

Kimberley House
31 Burnt Oak Broadway
Edgware
London
HA8 5LD

22 August 2025

AOG Foundation Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	60,000	—
	<u>60,000</u>	<u>—</u>
Investment income		
Bank interest receivable	2,814	1,175
	<u>2,814</u>	<u>1,175</u>
Total income	<u>62,814</u>	<u>1,175</u>
Expenditure		
Expenditure on charitable activities		
Charitable activities	30,000	—
	<u>30,000</u>	<u>—</u>
Other expenditure		
Sundry expenses	52	19
Accountancy	672	534
Legal and professional	864	714
	<u>1,588</u>	<u>1,267</u>
Total expenditure	<u>31,588</u>	<u>1,267</u>
Net income/(expenditure)	<u>31,226</u>	<u>(92)</u>

AOG Foundation Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Charitable activities	30,000	—
	<hr/>	<hr/>
Expenditure on charitable activities	<u>30,000</u>	<u>—</u>