

Tanyel's Smile
Unaudited Financial Statements
30 June 2022

A. I. GROMAN FCA

Chartered Accountant and Independent Examiner
Groman and Company
5 Violet Hill
St. John's Wood
London
NW8 9EB

Tanyel's Smile

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

Reference and administrative details

Registered charity name	Tanyel's Smile
Charity registration number	1173527
Principal office	18 Gordan Road Sidcup Kent DA15 8SX
The trustees	Ceyhun Uzun Gulay Uzun Julie Lodge Christine Jane Logan Hulya Mehmet Remziye Cesuroglu
Independent examiner	Al Groman FCA Groman and Company Chartered Accountant and Independent Examiner 5 Violet Hill St. John's Wood London NW8 9EB

Structure, governance and management

The Charity was established as a Charitable Incorporated Organisation, registered on the 22 June 2017. The Charity derived its income from fund raising and donations from organising events.

Objectives, activities and public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and planning our future activities. The objects of the Charity are the relief of young people and children suffering from cancer, and their families and carers, and in particular, but not exclusively by:

- Providing financial assistance for their benefit in either the children's ward of the Oncology Hospital and the education centre both situated in North Cyprus.
- Providing grants to families and carers of those children and young people suffering from cancer in order to assist their emotional wellbeing, or providing the means for respite for the whole family.
- Providing funding to the 'Hope & Education Centre' for equipment or other facilities.
- By funding any other charities or charitable organisations that provides support or care to children and young people suffering with cancer.

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Achievements and performance

The Trustees had met and consulted from time to time during the year, and a total of £8,889 (2021 £5,360) was raised during the year. Many of the fund raising events involved the sponsorship of Ceyhun and Gulay Uzun, who took part in some of the following activities:-

London Marathon and Istanbul Marathon in October & in November 2021
Tanyel's smile charity event raffle & meal in November 2021

Financial review

Financial review

The Charity received a total of £8,889 (2021 £5,360) of unrestricted income, and there were direct charitable and fund raising costs of £5,283 (2021 £3,250), resulting in a surplus for the period of £3,606 (2021 £2,110).

Adequate reserves are to be maintained in order to enable the charity to operate as a going concern for the foreseeable future.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Ceyhun Uzun
Trustee

Gulay Uzun
Trustee

Tanyel's Smile

Independent Examiner's Report to the Trustees of Tanyel's Smile

Year ended 30 June 2022

I report to the trustees on my examination of the financial statements of Tanyel's Smile ('the charity') for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Al Groman FCA
Independent Examiner

Groman and Company
Chartered Accountant and Independent Examiner
5 Violet Hill
St. John's Wood
London
NW8 9EB

Tanyel's Smile

Statement of Financial Activities

Year ended 30 June 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	4,149	4,149	3,068
Other activities	5	4,740	4,740	2,292
Total income		<u>8,889</u>	<u>8,889</u>	<u>5,360</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>5,283</u>	<u>5,283</u>	<u>3,250</u>
Total expenditure		<u>5,283</u>	<u>5,283</u>	<u>3,250</u>
Net income and net movement in funds		<u>3,606</u>	<u>3,606</u>	<u>2,110</u>
Reconciliation of funds				
Total funds brought forward		35,628	35,628	33,518
Total funds carried forward		<u>39,234</u>	<u>39,234</u>	<u>35,628</u>

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 6 to 8 form part of these financial statements.

Tanyel's Smile

Statement of Financial Position

30 June 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	—	867
Cash at bank and in hand		39,234	34,761
		<u>39,234</u>	<u>35,628</u>
Net current assets		<u>39,234</u>	<u>35,628</u>
Total assets less current liabilities		<u>39,234</u>	<u>35,628</u>
Funds of the charity			
Unrestricted funds		39,234	35,628
Total charity funds	11	<u>39,234</u>	<u>35,628</u>

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

Ceyhun Uzun
Trustee

Gulay Uzun
Trustee

The notes on pages 6 to 8 form part of these financial statements.

Tanyel's Smile

Notes to the Financial Statements

Year ended 30 June 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 18 Gordan Road, Sidcup, Kent, DA15 8SX.

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 Charities Act 2011.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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 trustees 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.

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Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	<u>4,149</u>	<u>4,149</u>	<u>3,068</u>	<u>3,068</u>

5. Other activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events and activities	<u>4,740</u>	<u>4,740</u>	<u>2,292</u>	<u>2,292</u>

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Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2022	2022	2021	2021
	£	£	£	£
Principal Activity	5,243	5,243	3,250	3,250
Support costs	40	40	—	—
	<u>5,283</u>	<u>5,283</u>	<u>3,250</u>	<u>3,250</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds	Total fund
	2022	2022	2022	2021
	£	£	£	£
Principal Activity	5,243	40	5,283	3,250
	<u>5,243</u>	<u>40</u>	<u>5,283</u>	<u>3,250</u>

8. Staff costs

The average head count of employees during the year was Nil (2021: Nil).
No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

SORP 2015 requires one of the following statements to be made:- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Debtors

	2022	2021
	£	£
Prepayments and accrued income	—	867
	<u>—</u>	<u>867</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
Current year				
Unrestricted fund - General funds	35,628	8,889	(5,283)	39,234
	<u>35,628</u>	<u>8,889</u>	<u>(5,283)</u>	<u>39,234</u>
	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
Prior year				
Unrestricted fund - General funds	33,518	5,360	(3,250)	35,628
	<u>33,518</u>	<u>5,360</u>	<u>(3,250)</u>	<u>35,628</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2022	2022
	£	£
Current year		
Current assets	39,234	39,234
	<u>39,234</u>	<u>39,234</u>
	Unrestricted Funds	Total Funds
	2021	2021
	£	£
Prior year		
Current assets	35,628	35,628
	<u>35,628</u>	<u>35,628</u>