

Registered Charity Number: 1178216  
Company number: 10669697

**SMILE AID**  
**(Company Limited by Guarantee)**

**Report and Financial Statements**  
**For The Year Ended 31 March 2022**

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
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**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022  
COMPANY INFORMATION**

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**Trustees**

Mohammed Abubakar Sarwar  
Ian Carey  
Wasim Saleem

**Company number**

10669697

**Registered charity number**

1178216

**Principal and registered office**

Universal Square,  
2 Devonshire Street,  
North Manchester,  
M12 6JH

**Independent Examiner**

Qazi & Son's Accountant Ltd  
Chartered & Certified Accountant  
01/03 Jewel Road, Walthamstow,  
London, E17 4QX

**Bankers**

Santander UK Plc  
712 – 716 Wilmslow Road  
Didsbury,  
Manchester, M20 6DQ

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Smile Aid was established under a Memorandum and Articles of Association of Smile Aid Community Interest Company, which incorporated under the Companies Act 2006, that the company is limited by guarantee on 14th day of March 2017.

Thereafter Smile Aid was entered on the Register of Charities on 2ND May 2018.

**Recruitment and Appointment of Trustees**

There are three trustees. The existing trustees are responsible for the recruitment of new trustees and will appoint additional trustees if required. The trustees will check the charity's governing document to ensure that they appoint the new trustees in a proper and legal way.

**Trustees and their Responsibilities**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running and activities of the charity. The trustees continue to be actively involved in the running of the projects, supported by the volunteers.

The trustees comply with their responsibilities as trustees – these are set out in the Charity Commission guidance 'The essential trustee (CC3)'

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

**OBJECTIVES AND ACTIVITIES**

Smile Aid works to improve community lives in the UK by supporting the less privileged, the homeless by providing food, clothing, transportation, health care services and support to individuals. The charity provides education and training designed to enable individuals to generate a sustainable income and be self-sufficient.

The charity operates bringing about community cohesion, preventing hate crime and acid attacks, and empowering the youth.

Our aim overseas is the alleviation of poverty, the provision of basic amenities for those in need, food, clean water facilities, education, medical assistance and the means to support themselves, their family and communities. We also understand the importance of empowering the disadvantaged and poor communities, to improve and sustain their own livelihoods and secure their future. By working directly with poor communities, we aim to bring about positive

# **SMILE AID FOR THE YEAR ENDED 31 MARCH 2022**

## **TRUSTEES' REPORT (CONTINUED)**

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changes from within those communities.

We are aware of when an emergency occurs and we provide immediate relief aid and assistance in the event of emergencies. It is our duty to respond immediately and assist vulnerable people, who have suffered serious damage in times of crisis. We work towards the recovery in the hard hit areas, and mitigate the effects of such incidents to prevent further losses occurring.

### **STRATEGIES**

We assess the needs and carry out our activities purely based on the urgency of the situation. We carry out our own research and provide support, if we identify areas where the lives of the communities can be improved.

Smile Aid is committed to eradicate homelessness by providing the rough sleeping community with emergency care, food, warm clothing, transportation and helping to get medical aid.

We organise sports and educational events on Community Cohesion, preventing and tackling Hate Crime & Acid Attacks and Islamophobia.

We tackle the poverty issues overseas by distributing food and building clean drinking water facilities in areas badly affected by water scarcity. Our team identifies the areas severely affected by drought, and within days ensures that there is clean drinking water and emergency supply of clean water.

We provide training on emergency first aid techniques, assisting in medical care, building welfare centres and sustainable energy resources.

Volunteers support and help in order to fulfil the charities objectives, vision, and mission to carry out its activities.

### **ACHIEVEMENTS**

Smile Aid has been awarded 'The Queens Award' a MBE for voluntarily groups. This award is acknowledged, awarded and signed by Her Majesty the Queen for the countless voluntarily efforts to improve communities within the UK. The Queen's Award for Voluntary Service is the highest award given to local volunteer groups across the UK to recognise outstanding work done in their own communities.

This is a great Recognition, Achievement, Honour for all us at Smile Aid for all the hard work, we continuously do.

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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Smile Aid received the North West Armed Forces Award, in year 2017, for working for community resilience in support to Her Majesty's Armed Forces. This award was in recognition of years of association with the British Army in community issues.

**Supporting the less privileged and the homeless**

Our dedicated team has been committed to eradicate homelessness by providing the rough sleeping community with emergency care, food, warm clothing, medical aid, and housing, with the necessary education and training to make them self-sufficient. Our volunteers speak to the homeless people, give them moral support and help them to seek medical help if they suffer health issues or transporting the affected to hospitals.

We frequently visit hospitals, in and around Manchester area, to visit patients who feel lonely. We sit and chat with them in a friendly and caring way, and give them seasonal gifts to celebrate the occasion, which they could not afford to get otherwise.

**Smile Aid offers a whole range of services and support to the homeless including, free transportation Service.**

Smile Aid provides a complete assistance to the homeless, rough sleepers and those families facing challenges, to sleep or stay within Greater Manchester, helping them with their transportation needs. Smile Aid's dedicated vehicle is being used, for any kind of transporting needs for the homeless community. The vehicle is used around Greater Manchester convincing the rough sleepers to accept its assistance, by being driven to shelter and other accommodation. The vehicle is also used to deliver food from Food banks to shelters, including fulfilling the transportation needs of the individuals.

We believe in promoting positive values in our youth, who are going to be tomorrow's future. Our youth workers role-play and engage with the young people of the society to instil the core values of respect, inclusiveness, equality, empowerment, valuing difference, education and participation. Most of our volunteers are of the age group 16 – 40, many of them from very affluent backgrounds. Our manifold humanitarian work, open their eyes to the vast problems faced by our less privileged fellow beings, empowering the volunteers to do their bit to help them lead a dignified life. Our youth workers chat to youngsters from vulnerable backgrounds, encouraging them to join us and not to fall victims to the deadly trap of drugs and violence.

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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**Water Project**

Our overseas humanitarian projects in Pakistan has been in providing a regular supply of Clean running water in Pakistan throughout the year, to areas hard hit by water shortage and vulnerable areas, by constructing hand pumps, tube wells, and water filter plants. We have also installed many plants in schools, mosques, churches and other community places, where lack of funding is a real issue. Owing to our charitable work, we get requests from community gathering places for support. We assess individual cases as to how lack of finances affect the well being, and if qualifies, the charity installs water plants so that there is a steady supply of safe drinking water for the community.

**Education and Training**

Smile Aid aims to support children in developing countries by transforming the quality of their present and future lives. We have distributed School Uniform, Education packs, text books, book sets, stationery and school bags to orphans, to help rebuild their lives and identity, by restoring hope and dignity. During traditional Eid celebrations, children are given new clothes, Eid gifts and sweet treats.

**Sakina Welfare & Dialysis Centre**

Sakina Welfare and Dialysis Centre is situated in district of Gujrat/Jhelum in Pakistan. This centre is a secure place for the vulnerable and most deserving. It supports widowed women, orphaned children and the most needy/vulnerable people and gives them the encouragement and necessities they desperately need to live normal lives. With our enhanced facilities provide dialysis health care to those most in need of dialysis treatment.

**Food Parcels**

A food parcel is packed with nutritious food items to last an average family for a whole month. Smile Aid is dedicated to providing much needed aid and necessitates to local and international communities. We distributed food packs to the most-needy and vulnerable people living in poverty in Manchester, in Ramadan and throughout the year. Our aim is always to help homes, in the most devastating circumstances, that not only aids to their hunger, but also mental health and well-being. We also distributed Food parcels to orphans, widows and elderly in Pakistan.

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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**Iftar Meals**

Iftar meal is the evening meal eaten by Muslims after the sun has gone down during Ramadan. Smile Aid provided, freshly cooked nutritious meals with drinks and meal packs to those in need, during the month of Ramadan in Manchester.

Iftar Meal Pack Distributions were set up at Sakina Welfare Centre, to feed the most-needy, widows and orphans. Distributions including many other locations throughout Pakistan such as Kasur, Lahore, Gujrat, Jhelum, around Punjab, Khyber Pakhtunkhwa (KPK), Haripur and other remote areas.

**Nutritious Meals**

We also provided healthy, warm cooked hot meals/meal packs throughout the year, to those facing hunger, to unprivileged homes in need of food and emergency affected areas where required. These were distributed in Manchester and Pakistan.

**Qurbani**

Qurbani means sacrifice. Every year during the Islamic month of Dhul Hijjah, Muslims around the world slaughter an animal. Fresh generous Qurbani meat portions were distributed to the most needy, deserving widows and orphans in Pakistan.

**Wheelchair Project**

We provide wheelchairs to people with severe disabilities. A wheelchair brings joy of mobility and independence to disabled people. We encourage them to get active, to feel empowered and socially included. We know that mobility is something of fundamental importance to the happiness and well-being of the disabled person and as their independence is enhanced, the quality of the whole family can be transformed.

Our aim is always to show vulnerable people and communities our support, care, value and respect for them, as we do for others in society. We stand by them in solidarity and remind them that their troubles are not theirs alone.



**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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**Sewing Machine Project**

Often people in poor and developing communities are very enthusiastic and hardworking but due to lack of access to resources and opportunities their talents go to waste. Our aim is to help empower these women by providing them with a source of income in the form of sewing machines to enable them to liberally achieve their financial goals.

Our “Sewing Machine Projects” provide sewing machines and classes to individuals and groups to help educate and train them to sew, empowering them to create jobs for themselves around different parts of Pakistan.

**Ambulance Service in Pakistan**

Smile Aid has its own Ambulance service in Pakistan, providing free services to the International and National communities, wishing to transport their loved ones with Ambulance, funeral service from the Airport to their home. The Ambulance service also provides transportation in Pakistan to take poor patients to and from hospitals for free.

**Rohingya Camps**

Smile Aid assisted the Rohingya refugees living in camps such as Cox's Bazaar, the largest refugee settlement worldwide. Smile Aid team distributed Family Food Packs to the most-needy, Rohingya refugee families. We distributed Meat, Qurbanis, Vegetables and Sweets to families in the Camps. We distributed sewing machines and wheelchairs, to families in the camps that had nothing. We provided them support and essentials to make their winter warm and comfortable.

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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**FINANCIAL REVIEW**

From its inception, Smile Aid has raised funds for specific projects (restricted funds) and funds which are not specified for a particular project (unrestricted funds). In the financial year ending 31<sup>st</sup> March 2022, a total of £77,071 unrestricted funds and a total of £292,438 restricted funds were received totaling £369,509 to carry out the charity's objectives and activities. All our charitable activities focus on furthering our charitable objectives for the public benefit.

There was a surplus of £164,276 unrestricted funds and £103,169 restricted funds brought forward from previous year's accounts. Thus at the end of the financial year ending 31<sup>st</sup> March 2022, we have a total of £218,526 unrestricted funds and £21,898 restricted funds, totaling £240,425. The restricted funds will be used for the specific purposes.

**Reserves**

The trustees have reviewed the reserves of the charity. The charity has funds of £218,526 unrestricted funds which would be utilized where most needy and applied at the discretion of the trustees to further the charity's purposes. The trustees will ensure that the restricted funds are expended so that the conditions attached to such funds are met.

**Risk Management**

The trustees continue to assess and review the risks which the charity is exposed to throughout the year. The trustees are kept updated on risks and where necessary control and implement systems and procedures to manage those risks.

**Plans for future periods**

Smile Aid has continued to grow steadily since its inception, reaching an increasingly number of vulnerable and suffering communities year after year. With the crucial, committed and passionate support from our volunteers, we hope to continue to grow to support vulnerable individuals and communities in need in the UK and abroad.

We will remain committed to maintaining, improving and expanding the charities activities in the future.

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES' REPORT (CONTINUED)**

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**Reference and administrative Details**

England and Wales Charity Number: 1178216

Company Number: 10669697

Registered Office: Universal Square,  
2 Devonshire Street,  
North Manchester, M12 6JH

Accountants Qazi & Son's Accountant Ltd  
Chartered & Certified Accountant  
01/03 Jewel Road, Walthamstow  
London, E17 4QX

Bankers Santander UK Plc  
712 – 716 Wilmslow Road  
Didsbury,  
Manchester, M20 6DQ

**SMILE AID  
FOR THE YEAR ENDED 31 MARCH 2022**

**INDEPENDENT EXAMINER S' REPORT TO THE TRUSTEES OF SMILE AID**

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I report on the accounts for the year ended 31 March 2022 set out on pages Fourteen to twenty one.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Qazi & Son's Accountant Ltd  
Chartered & Certified Accountant  
01/03 Jewel Road, Walthamstow

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

London, E17 4QX

**STATEMENT OF FINANCIAL ACTIVITIES**

|   | Notes | Unrestricted Funds | Restricted Funds | 2022 Total      | 2021 Total     |
|---|-------|--------------------|------------------|-----------------|----------------|
| <b>Income</b>                                       |       |                    |                  |                 |                |
| <b>Donations</b>                                    |       |                    |                  |                 |                |
| Donations and grants                                | 3     | 77,071             | 292,438          | 369,509         | 489,274        |
| <b>Income from charitable activities</b>            |       |                    |                  |                 |                |
| Other income  | 3     | -                  | -                | -               | -              |
| <b>Total income</b>                                 |       | <b>77,071</b>      | <b>292,438</b>   | <b>369,509</b>  | <b>489,274</b> |
|   |       |                    |                  |                 |                |
| <b>Expenditure</b>                                  |       |                    |                  |                 |                |
| Expenditure on raising funds                        | 4     | 789                | 425              | 1,214           | 1,657          |
| Expenditure on charitable activities                | 4     | 55,344             | 339,971          | 395,315         | 317,836        |
| <b>Total expenditure</b>                            |       | <b>56,133</b>      | <b>340,396</b>   | <b>396,529</b>  | <b>319,493</b> |
|   |       |                    |                  |                 |                |
| <b>Net income before taxation</b>                   |       | <b>20,938</b>      | <b>(47,958)</b>  | <b>(27,020)</b> | <b>169,782</b> |
|   |       |                    |                  |                 |                |
| <b>Taxation (charge)/ credit</b>                    | 6     | -                  | -                | -               | -              |
| <b>Net movement in funds</b>                        |       | <b>20,938</b>      | <b>(47,958)</b>  | <b>(27,020)</b> | <b>169,782</b> |
|   |       |                    |                  |                 |                |
| Total funds brought forward                         |       | 41,929             | 55,735           | 97,664          | 97,664         |
| <b>Total funds carried forward at 31 March 2022</b> |       | <b>62,867</b>      | <b>7,777</b>     | <b>70,644</b>   | <b>267,445</b> |

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**BALANCE SHEET**

|  | Notes    | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--|----------|--------------------|--------------------|
| <b>Fixed assets</b>                            | <b>7</b> |                    |                    |
| Tangible assets                                |          | 2,714              | 3,392              |
|  |          | <b>2,714</b>       | <b>3,392</b>       |
| <b>Current assets</b>                          |          |                    |                    |
| Debtors  |          | -                  | -                  |
| Cash at bank and in hand                       |          | 238,511            | 264,852            |
|  |          | <b>241,225</b>     | <b>268,244</b>     |
| Creditors: Amounts falling due within one year | <b>8</b> | (800)              | (800)              |
| <b>Net current assets</b>                      |          | <b>240,425</b>     | <b>267,444</b>     |
| <b>Reserves</b>                                |          |                    |                    |
| Unrestricted funds                             |          | 218,526            | 164,276            |
| Restricted funds                               |          | 21,898             | 103,169            |
| <b>Total funds</b>                             |          | <b>240,424</b>     | <b>267,444</b>     |

The financial statements were approved by the board on 30<sup>th</sup> January 2023 and signed on their behalf by:

MR MOHAMMED ABUBAKAR SARWAR -----

**Trustee**

**Charity registration number: 1178216**

# **SMILE AID FOR THE YEAR ENDED 31 MARCH 2022**

## **NOTES TO THE FINANCIAL STATEMENTS**

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### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Company information**

The Charity is limited by guarantee, without share capital. The charity is registered in England and Wales with the Charity Commission. The registered office is 111 3rd Floor Wilmslow Road, Manchester, England, M14 5AN.

#### **1.1. Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Smile Aid meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

#### **1.2. Going concern**

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

#### **Donated goods and Services**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit

# **SMILE AID FOR THE YEAR ENDED 31 MARCH 2022**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

### **Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

### **1.4. Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose.

### **1.5. Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs. Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries.

These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

### **1.6. Staff costs**

There were no employees during the year.

### **1.7. Tangible fixed assets**

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised. Depreciation is provided at the following rates and bases to write off the cost of tangible fixed assets over their estimated useful lives by annual instalments, with a full year's charge in the acquisition year and no charge in the year of disposal:



**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Motor vehicles                      20% reducing balance

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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**1.8. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

**1.9. Taxation**

Smile Aid is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**2. Allocation of support costs**

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by trustees on each activity. Some trustees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. Income**

|                         | <b>Unrestricted<br/>Income</b> | <b>Restricted<br/>Income</b> | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|-------------------------|--------------------------------|------------------------------|-----------------------|-----------------------|
|                         | <b>£</b>                       | <b>£</b>                     | <b>£</b>              | <b>£</b>              |
| <b>Income Resources</b> |                                |                              |                       |                       |
| Donations Received      | 77,071                         | 292,438                      | 369,509               | 471,274               |
| Covid 19 Grants         | -                              | -                            | -                     | 18,000                |
|                         | <b>77,071</b>                  | <b>292,438</b>               | <b>369,509</b>        | <b>489,274</b>        |

**4. Analysis of expenditures**

|                                      |                            |                         |                       |                       |
|--------------------------------------|----------------------------|-------------------------|-----------------------|-----------------------|
| <b>Expenditure on raising funds:</b> | <b>Allocated<br/>Costs</b> | <b>Direct<br/>Costs</b> | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|                                      | <b>£</b>                   | <b>£</b>                | <b>£</b>              | <b>£</b>              |
| Fundraising Charges                  | 425                        | 789                     | 1,214                 | 1,657                 |
|                                      | <b>425</b>                 | <b>789</b>              | <b>1,214</b>          | <b>1,657</b>          |

**Expenditure on charitable activities:**

|   |                |               |                |                |
|---|----------------|---------------|----------------|----------------|
| Feeding, Homelessness, Health, Education, and development | 178,723        | 29,094        | 207,817        | 167,086        |
| Widows and orphans support                                | 32,535         | 5,296         | 37,832         | 30,417         |
| Emergency, Water Aid and natural disaster                 | 128,713        | 20,953        | 149,666        | 120,333        |
|   | <b>339,971</b> | <b>55,344</b> | <b>395,315</b> | <b>317,836</b> |
| <b>Total expenditure</b>                                  | <b>340,396</b> | <b>56,133</b> | <b>396,529</b> | <b>319,493</b> |

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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**4. Support Costs**

Support costs in the current year have been allocated based on an estimate, by management, Support costs have been allocated as follows.

|   | <b>Premises<br/>costs<br/>£</b> | <b>Administration<br/>Costs<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---|---------------------------------|---------------------------------------|-----------------------------|-----------------------------|
| Feeding, Homelessness, Health, Education, and development | 12,653                          | 16,441                                | 29,094                      | 23,392                      |
| Widows and orphans support                                | 2,303                           | 2,993                                 | 5,296                       | 4,258                       |
| Emergency, Water Aid and natural disaster                 | 9,113                           | 11,841                                | 20,953                      | 16,847                      |
|   | <u>24,069</u>                   | <u>31,275</u>                         | <u>55,344</u>               | <u>44,497</u>               |

**5. Information regarding trustees and employees**

There were no employees during the year.

**6. Taxation**

The charitable activities of Smile Aid are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

**SMILE AID**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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**7. Fixed Assets**

|                        | <b>Motor<br/>Vehicles</b> | <b>Total</b> |
|------------------------|---------------------------|--------------|
|                        | <b>£</b>                  | <b>£</b>     |
| <b>Cost</b>            |                           |              |
| 01-Apr-21              | 5,300                     | 5,300        |
| Additions              | -                         | -            |
| 31-Mar-22              | 5,300                     | 5,300        |
| <b>Depreciation</b>    |                           |              |
| 01-Apr-21              | 1,908                     | 1,908        |
| Charge for the year    | 678                       | 678          |
| 31-Mar-22              | 2,586                     | 2,586        |
| <b>Net book values</b> |                           |              |
| 31-Mar-22              | <b>2,714</b>              | <b>2,714</b> |
| 31-Mar-21              | <b>3,392</b>              | <b>3,392</b> |

**8. Creditors – Amounts falling due within one year**

|                 | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|-----------------|-----------------------|-----------------------|
|                 | <b>£</b>              | <b>£</b>              |
| Other creditors | 800                   | 800                   |
|                 | <b>800</b>            | <b>800</b>            |

**9. Post balance sheet events**

There are no post balance sheet events to report.

**10. Charity results**

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £369,509 (2021 - £489,274) Expenditure amounted to £396,529 (2021- £319,493). The net loss for the year was £27,020 (2021 - £169,782).

**11. Related party transactions**

There was no related party transaction to report in 2022 (2021; NIL)