

Registered Charity Number: 1178216
Company number: 10669697

SMILE AID
(Company Limited by Guarantee)

Report and Financial Statements
For The Year Ended 31 March 2025

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

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SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025

COMPANY INFORMATION

Trustees

Mohammed Abubakar Sarwar (chair)
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

Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

Bankers

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

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Smile Aid was established under a Memorandum and Articles of Association and incorporated as a company limited by guarantee under the Companies Act 2006 on 14 March 2017. The charity was subsequently registered with the Charity Commission on 2 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

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FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

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 in 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 Queen's Award for Voluntary Service, which is regarded as the equivalent of an MBE for voluntary groups. This award is acknowledged, awarded and signed by Her Majesty the Queen for the countless voluntary 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 honour, recognition and achievement for us all at Smile Aid for all the hard work we continuously do.

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FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

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 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 – 50, 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.

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FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

Water Project

Our overseas humanitarian projects in Pakistan have 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 finance affects the wellbeing, 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, textbooks, 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.

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FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

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 and many other locations throughout Pakistan, to feed the most-needy, widows and orphans.

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 neediest, deserving widows and orphans in 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.

The Ali Mosque / Community Cohesion

The Ali Mosque Community Cohesion project in the village Malo, Pakistan has been successfully completed as planned. The mosque now serves as a vital worship and community hub, directly benefiting approximately 300 individuals and fostering broader social cohesion in the region.

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

School Construction

This project successfully fulfilled its core objective: to reconstruct a permanent, flood-resilient school building in the flood affected village of Chondiko, in Sindh province, Pakistan. The delivered design prioritizes a safe and inclusive learning environment, directly addressing a critical need in this vulnerable region.

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 also installed Deep tub wells and hand water pumps to ensure access to safe drinking water for underprivileged communities.

Gaza – Palestine Emergency

Smile Aid delivered urgent humanitarian assistance to Gaza, providing food parcels and freshly cooked hot meals to families in need, alongside clean water supplied through water tanker trucks. Our response focused on meeting immediate survival needs by ensuring access to food, safe drinking water and other essential aid. Through these efforts, we aimed to support vulnerable communities during a critical time and help alleviate the humanitarian challenges they continue to face.

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

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 31st March 2025 a total of £104,542 unrestricted funds and a total of 125,849 restricted funds were received totaling £230,391 to carry out the charity's objectives and activities. All our charitable activities focus on furthering our charitable objectives for the public benefit.

The charity had unrestricted funds of £350,283 and restricted funds of £109,115 brought forward from the previous year. During the year, there was a deficit of £31,979 in unrestricted funds and £26,854 in restricted funds. As a result, at 31 March 2025 the charity held unrestricted funds of £318,303 and restricted funds of £82,261, totaling £400,565. The restricted funds will be used for their specific purposes.

Reserves

The trustees have reviewed the reserves of the charity. The charity has funds of £318,303 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

Since its inception, Smile Aid has demonstrated consistent and sustainable growth, progressively extending its reach to an ever-widening number of vulnerable and disadvantaged communities year after year, both in the United Kingdom and internationally. This growth has been made possible through the unwavering dedication, compassion and tireless commitment of our volunteers, whose support remains central to the charity's success.

Looking ahead, Smile Aid is firmly committed to maintaining the highest standards of service delivery while continually improving and expanding the scope of its charitable activities. We remain dedicated to creating sustainable, positive change and improving the quality of life for those we serve.

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

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	Manor Hill Accountants 619A Stratford Road Birmingham B11 4DX
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Bankers	Santander UK Plc 712 – 716 Wilmslow Road Didsbury, Manchester, M20 6DQ
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**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE AID

I report on the accounts for the year ended 31 March 2025 set out on pages eleven to eighteen.

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.

Manor Hill Accountants
619A Stratford Road
Birmingham
B11 4DX

SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
Income					
Donations					
Donations and grants	3	104,542	125,849	230,391	553,186
Income from charitable activities					
Other income	3	-	-	-	-
Total income		104,542	125,849	230,391	553,186
Expenditure					
Expenditure on raising funds	4	65,714	-	65,714	9,190
Expenditure on charitable activities	4	70,808	152,703	223,511	394,404
Total expenditure		136,522	152,703	289,224	403,594
Net income before taxation		(31,979)	(26,854)	(58,833)	149,592
Taxation (charge)/ credit	6	-	-	-	-
Net movement in funds		(31,979)	(26,854)	(58,833)	149,592
Total funds brought forward		350,283	109,115	459,398	309,805
Total funds carried forward at 31 March 2025		318,303	82,261	400,565	459,398

**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

BALANCE SHEET

	Notes	2025 Total £	2024 Total £
Fixed assets	7		
Tangible assets		2,709	1,737
		2,709	1,737
Current assets			
Debtors		-	-
Cash at bank and in hand		399,055	458,061
		401,765	459,798
Creditors: Amounts falling due within one year	8	(1,200)	(400)
Net current assets		400,565	459,398
Reserves			
Unrestricted funds		318,303	350,283
Restricted funds		82,261	109,115
Total funds		400,565	459,398

The financial statements were approved by the board on 19th January 2026 and signed on their behalf by:

MR MOHAMMED ABUBAKAR SARWAR -----

Trustee

Charity registration number: 1178216

SMILE AID FOR THE YEAR ENDED 31 MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

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

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 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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:

Motor vehicles	20% reducing balance
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**SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Income

	Unrestricted Income	Restricted Income	Total 2025	Total 2024
	£	£	£	£
Income Resources				
Donations Received	104,542	125,849	230,391	553,186
Covid 19 Grants	-	-		
	104,542	125,849	230,391	553,186

4. Analysis of expenditures

Expenditure on raising funds:

	Direct Costs	Allocated Costs	Total 2025	Total 2024
	£	£	£	£
Fundraising Charges	60,889	4,825	65,714	9,190
	60,889	4,825	65,714	9,190

Expenditure on charitable activities:

Feeding, Homelessness, Health, Education, and development	101,133	2,537	103,669	207,338
Widows and orphans support	37,648	944	38,592	37,744
Emergency, Water Aid and natural disaster	53,596	1,344	54,940	149,321
	192,377	4,825	197,202	394,404
Total expenditure	253,266	9,650	262,916	403,594

SMILE AID
FOR THE YEAR ENDED 31 MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

	Premises costs £	Administration Costs £	Total 2025 £	Total 2024 £
Feeding, Homelessness, Health, Education, and development	6,018	10,349	16,367	29,027
Widows and orphans support	2,240	3,852	6,093	5,284
Emergency, Water Aid and natural disaster	3,189	5,484	8,674	20,905
	<u>11,448</u>	<u>19,686</u>	<u>31,134</u>	<u>55,217</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 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Fixed Assets

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
01-Apr-24	5,300	-	5,300
Additions	-	1,650	1,650
31-Mar-25	5,300	1,650	6,950
Depreciation			
01-Apr-24	3,563	-	3,563
Charge for the year	347	330	677
31-Mar-25	3,911	330	4,241
Net book values			
31-Mar-25	1,389	1,320	2,709
31-Mar-24	1,737	-	1,737

8. Creditors – Amounts falling due within one year

	Total 2025	Total 2024
	£	£
Other creditors	1,200	400
	1,200	400

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 £230,391 (2024 - £553,186) Expenditure amounted to £289,224 (2024 - £403,594). The net (deficit)/Profit for the year was -£58,833 (2024 : £149,592).

11. Related party transactions

There was no related party transaction to report in 2025 (2024: NIL)