

Smile4Ghana

England & Wales · Charity number 1182160

Details

Other names	SMILE GHANA
Status	Registered
Legal form	CIO
Registered	2019-02-21
Register	View on the Charity Commission register

Contact

Address	132 Knights Hill London SE27 0SR
Phone	02086704666
Email	Knightshilldental@gmail.com

Activities

Objects: THE PROMOTION OF ORAL HEALTH AND THE PROVISION OF THE BASIC DENTAL SERVICES FOR THE PEOPLE OF GHANA, FREE, AT THE POINT OF DELIVERY. THIS WOULD INCLUDE, BUT NOT LIMITED TO, THE FOLLOWING: PREVENTIVE CARE, I.E. CLEANING, ROUTINE CHECK-UP; RESTORATIVE CARE, I.E. FILLINGS AND CROWNS; ENDODONTICS, I.E. ROOT CANALS; ORAL SURGERY - TOOTH REMOVAL AND MINOR SURGICAL PROCEDURES SUCH AS TISSUE BIOPSY AND DRAINAGE OF MINOR ORAL INFECTIONS; ORTHODONTICS-RETAINERS, BRACES, ETC.

Activities: The promotion of oral health and the provision of basic dental services for the people of Ghana, free at the point of delivery. This would include preventive care, restorative care, endodontics, oral surgery and orthodontics

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Ghana

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£15,236	£12,968	-	-
2023-12-31	£9,867	£8,767	-	-
2022-12-31	£6,887	£6,187	-	-
2021-12-31	£0	£0	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Dr George Brown	Chair	2019-02-05
Cynthia Kudzi-Farr		2019-02-05
DR MALCOLM FARR		2019-02-05
Dr Christopher Elvis Kwaku Vondee		2019-02-05
Patience Aku Glover-Vondee		2019-02-05
Philomena Brown		2019-02-05

Smile4Ghana

England & Wales - Charity number 1182160

Accounts

Smile4Ghana CIO

**ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE YEARENDED 31 DECEMBER 2024**

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31ST DECEMBER 2024

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**SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1177632

ADDRESS 132 Knights Hill
LONDON
SE27 0SR

ACCOUNTANTS Grant Accountants Limited
7 Glenrosa Road
Reading
RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS Barclays Bank plc
167 High Street
Bromley
KENT BR1 1NL

WEBSITE ADDRESS [Smile4Ghana – Dental Charity at work](#)

SOCIAL MEDIA LINKS [Smile4ghana \(@s4ghana\) • Instagram photos and videos](#)

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2024**

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2020, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2024**

SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

This year, Smile4Ghana in partnership with the Volta River Authority (VRA), an agency of the Ghana Government responsible for electricity generation in Ghana conducted its outreach for the people of Battor, Mepe and other adjoining communities of the North Tongu District of Ghana as part of the ongoing relief support to flood-affected communities following the Akosombo Dam spillage in October 2023. The three-day screening exercise covered oral and dental health education, tooth extractions, scaling and polishing and treatments for gum diseases

Welcoming the team, the Acting Medical Director of Battor Catholic Hospital, Dr Felicia Akuribire noted that the entire North Tongu District has no resident dentist creating a vacuum in dental healthcare and therefore such outreach is a key intervention in bridging the gap.

Smile 4 Ghana’s board chair who led the team from the UK, Dr. George Brown, speaking to the media on the second day, highlighted that about 200 individuals were already diagnosed with different conditions and had received appropriate treatment from the ultramodern mobile dental clinic made available by Knightshill Dental Clinic, Accra.

He mentioned that those with various levels of dental problems received free dental screening, cleaning of teeth, immediate necessary treatment, and advice on the need to practice good oral hygiene. “The conditions are many, and so, those that we cannot treat completely now, we are referring them to a dentist in the capital city,” he said.

Pictures have a way of communicating that words cannot and below are a few pictures that captured the key elements of this outreach:



**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2024**



However, Dr Brown highlighted that the bigger challenge in dental care is the limited number of dentists in the country- about 800 dentists for a population of over 34 million, hence the need to propagate dental education as a preventive measure.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2024**



FUTURE PLANS

For 2025, the Charity plans to reach out to the people of Essikado and neighbouring communities within the Western Region of Ghana and logistical arrangements with local chiefs are already under way. In the UK, a GoFund campaign has been launched to assist with medical and dental supplies, transport and other outreach logistics.

Members of the public who wish to support this outreach can donate [here](#)

FINANCIAL REVIEW

In the year to 31 December 2024, the charity received a total of £15,236 in donations (2023 - £9,867). Expenditure in the year mainly related to the outreach in the year came to £12,968 (2023 - £8,767). The charity thus ended the year with net surplus of £2,268 and net assets of £4,388 (2023 - £2,120).

RESERVES POLICY

The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant time period, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana in the same year.

RISK MANAGEMENT

The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of this financial year was £4,388 in total, an increase of £2,268 compared to 2023.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2020. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) observe the methods and principles in the applicable Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 17 October 2025 and signed on their behalf by

George Brown
Trustee

SMILE4GHANA CIO
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Smile4Ghana CIO for the year ended 31st December 2024, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN

Date: 17 October 2025

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
Income			
Donations		15,236	9,867
Subscriptions		-	-
		<u>15,236</u>	<u>9,867</u>
Expenditure			
Charitable activities			
Treatment programme in Ghana		12,133	8,017
Overheads			
Promotional costs		500	750
Other costs		335	-
		<u>12,968</u>	<u>8,767</u>
Net incoming resources for the year		2,268	1,100
Transfer between funds		-	-
		<u>2,268</u>	<u>1,100</u>
Fund balances brought forward		<u>2,120</u>	<u>1020</u>
Fund balances carried forward		<u><u>4,388</u></u>	<u><u>2,120</u></u>

**SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Stock		225	120
Cash at bank		<u>4,163</u>	<u>2,000</u>
		4,388	2,120
Amount due within one year		<u>0</u>	<u>0</u>
NET ASSETS	5	<u><u>4,388</u></u>	<u><u>2,120</u></u>
FUNDS			
Unrestricted funds		4,388	2,120
Restricted funds		<u>0</u>	<u>0</u>
		<u><u>4,388</u></u>	<u><u>2,120</u></u>

(The notes form part of this account)

The accounts were approved by the Trustees 17 October 2025 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2024

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:

a) Basis of preparation

The financial statements have been prepared 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 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2024

2. Resources expended

	2024	2023
	£	£
Charitable activities		
Treatment programme in Ghana		
Overseas travel	4,937	4,787
Local travel	1,500	1,780
Other field costs	4,902	550
Dental materials	795	900
Advocacy and publicity	-	-
Administrative costs	-	-
	<u>12,133</u>	<u>8,017</u>

3. Staff costs and numbers

There were no employees in the period.

4. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered during the year.

5. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Dental materials	225		225
Cash and bank	4,163		4,163
Creditors - due within one year	-		-
	<u>4,388</u>		<u>4,388</u>

Smile4Ghana

England & Wales - Charity number 1182160

Accounts

Smile4Ghana CIO

**ANNUAL REPORT
&
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FOR THE YEARENDED 31 DECEMBER 2023**

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31ST DECEMBER 2023

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**SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1177632

ADDRESS 132 Knights Hill
LONDON
SE27 0SR

ACCOUNTANTS Grant Accountants Limited
7 Glenrosa Road
Reading
RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS Barclays Bank plc
167 High Street
Bromley
KENT BR1 1NL

WEBSITE ADDRESS [Smile4Ghana – Dental Charity at work](#)

SOCIAL MEDIA LINKS [Smile4ghana \(@s4ghana\) • Instagram photos and videos](#)

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2023**

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2020, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2023**

SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

This year’s outreach in the Akim Achiase District of Ghana took place between 25th and 27th of April 2023, treating residents of Akim Achiase and its surrounding communities in the Eastern Region. The three-day screening exercise covered oral and dental health education, tooth extractions, scaling and polishing and treatments for gum diseases

In total over four hundred and fifty beneficiaries including school children adult members of the people and security service personnel received on-the-spot treatment over the three-day period. Patients with severe and complex conditions were referred to the district hospital in Akim Oda for full treatment.

Pictures have a way of communicating that words cannot and below are a few pictures that captured the key elements of this outreach:



Speaking in an interview on the sidelines of the outreach, Dr Brown, a trustee member of Smile4Ghana said, “If you have dental disease, especially gum disease, it is no longer doubted that it is associated with diabetes, heart disease, dementia, infertility, and babies with low birth weight. In men, gum disease can

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2023**

cause impotency”, adding, ‘If people take their dental health seriously by cutting down on sugars and taking good care of their teeth, it will do them a great deal of services in every aspect of their health.’”



In the oral health education programme that went alongside the treatments, the team added that basic oral care practices such as brushing twice daily, using incidental means to clean in-between the teeth and regular visits to the dentist should not be taken for granted and that people should make it their business to maintain their dental health for their general well-being



In the interim, attention of the trustees is focussed on promotion and an awareness campaign as well as seeking partners and supporters from the dental community as well as the Ghanaian diaspora in the UK.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2023**

FINANCIAL REVIEW

In the year to 31 December 2023, the charity received a total of £9,867 in donations (2022 - £6,887). Expenditure in the year mainly related to the outreach in the year came to £8,767 (2022 - £6,187). The charity thus ended the year with net surplus of £1,100 and net assets of £2,120 (2022 - £1,020).

RESERVES POLICY

The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant time period, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana in the same year.

RISK MANAGEMENT

The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of this financial year was £2,120 in total, an increase of £1,100 compared to 2022.

PLANS FOR FUTURE

For 2024, the charity plans to reach out to the communities affected by the Akosombo Dam spillage in October 2023 as part of the ongoing relief support to affected communities in the North Tongu District, Ghana

Thankfully the Smile4Ghana has now resumed its operations in Ghana now and more trips are planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2020. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2023**

charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

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- a) select suitable accounting policies and then apply them consistently.
- b) observe the methods and principles in the applicable Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
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The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 22 August 2024 and signed on their behalf by

George Brown
Trustee

SMILE4GHANA CIO
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Smile4Ghana CIO for the year ended 31st December 2023, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN
Date: 22 August 2024

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2023

Notes	Total Funds 2023 £	Total Funds 2022 £
Income		
Donations	9,867	6,887
Subscriptions	-	-
	<u>9,867</u>	<u>6,887</u>
Expenditure		
Charitable activities		
Treatment programme in Ghana	8,017	5,687
Overheads		
Promotional costs	750	500
Other costs	-	-
	<u>8,767</u>	<u>6,187</u>
Net incoming resources for the year	1,100	700
Transfer between funds	-	-
	<u>1,100</u>	<u>700</u>
Fund balances brought forward	<u>1,020</u>	<u>320</u>
Fund balances carried forward	<u><u>2,120</u></u>	<u><u>1,020</u></u>

**SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2023**

	Notes	2023 £	2022 £
CURRENT ASSETS			
Stock		120	120
Cash at bank		<u>2000</u>	<u>900</u>
		2120	1020
Amount due within one year		<u>-</u>	<u>-</u>
NET ASSETS	5	<u><u>2120</u></u>	<u><u>1020</u></u>
FUNDS			
Unrestricted funds		2,120	1020
Restricted funds		<u>-</u>	<u>-</u>
		<u><u>2120</u></u>	<u><u>1020</u></u>

(The notes form part of this account)

The accounts were approved by the Trustees 22 August 2024 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2023

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:

a) Basis of preparation

The financial statements have been prepared 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 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2023

2. Resources expended

	2023	2022
	£	£
Charitable activities		
Treatment programme in Ghana		
Overseas travel	4,787	4,187
Local travel	1,780	400
Other field costs	550	200
Dental materials	900	900
Advocacy and publicity	-	-
Administrative costs	-	-
	<u>8,017</u>	<u>5,687</u>

3. Staff costs and numbers

There were no employees in the period.

4. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered during the year.

5. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Dental materials	120		120
Cash and bank	2000		2000
Creditors - due within one year	-		-
	<u>2,120</u>		<u>2,120</u>

Smile4Ghana

England & Wales - Charity number 1182160

Accounts

Smile4Ghana CIO

**ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE YEARENDED 31 DECEMBER 2022**

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31ST DECEMBER 2022

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**SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1177632

ADDRESS 132 Knights Hill
LONDON
SE27 0SR

ACCOUNTANTS Grant Accountants Limited
7 Glenrosa Road
Reading
RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS Barclays Bank plc
167 High Street
Bromley
KENT BR1 1NL

WEBSITE ADDRESS [Smile4Ghana – Dental Charity at work](#)

SOCIAL MEDIA LINKS [Smile4ghana \(@s4ghana\) • Instagram photos and videos](#)

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2022**

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Following several meetings in London, meticulous preparations were made and the team embarked on their first outreach trip in May 2018. The expenses, namely, travel, equipment, materials, auxiliary staff remuneration, boarding and lodgings were all borne by this team of dentists.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2020, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2022**

SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

From 2020 to early 2022, the trustees used the break time imposed by Covid-19 to review the charities activities and resumed with a third outreach in April 2022.

During this outreach, the team was based in the Durbar grounds if Tema New Town on the 26th and 27th of April where the team treated members of the general public. On 28th April 2022, the team then moved to the grounds of the St Nicholas School, a school for disadvantaged children in the Fishing Harbour area of Tema.

Pictures have a way of communicating that words cannot and below are a few pictures that captured the key elements of this outreach:



**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2022**



In the interim, attention of the trustees is focussed on promotion and an awareness campaign as well as seeking partners and supporters from the dental community as well as the Ghanaian diaspora in the UK.

FINANCIAL REVIEW

Due to the suspension of activities for most of 2022, the only financial transactions in the year were donations totalling £700. The charity's net assets at the end of 2022 was £1,020 (2021 - £320).

RESERVES POLICY

The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant time period, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana in the same year.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2022**

RISK MANAGEMENT

The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of this financial year was £1,020 in total, an increase of £700 compared to 2021.

PLANS FOR FUTURE

For 2023, we plan to focus on the Akim Achiase District of Ghana's Eastern Region and surrounding communities

Thankfully the Smile4Ghana has now resumed its operations in Ghana now and more trips are planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2020. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2022**

- b) observe the methods and principles in the applicable Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 17 May 2024 and signed on their behalf by

George Brown
Trustee

**SMILE4GHANA CIO
REPORT OF THE INDEPENDENT EXAMINER**

I report on the accounts of Smile4Ghana CIO for the year ended 31st December 2022, which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The charity’s trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”). The charity’s trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner’s statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN

Date: 17 May 2024

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
Income			
Donations		6,887	-
Subscriptions		-	-
		<u>6,887</u>	<u>-</u>
Expenditure			
Charitable activities			
Treatment programme in Ghana		5,687	-
Overheads			
Promotional costs		500	-
Other costs		0	-
		<u>6,187</u>	<u>-</u>
Net incoming resources for the year		700	-
Transfer between funds		-	-
		<u>700</u>	<u>-</u>
Fund balances brought forward		<u>320</u>	<u>320</u>
Fund balances carried forward		<u>1,020</u>	<u>320</u>

**SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Stock		120	120
Cash at bank		<u>900</u>	<u>200</u>
		1020	320
Amount due within one year		<u>-</u>	<u>-</u>
NET ASSETS	5	<u><u>1020</u></u>	<u><u>320</u></u>
FUNDS			
Unrestricted funds		1,020	320
Restricted funds		<u>-</u>	<u>-</u>
		<u><u>1020</u></u>	<u><u>320</u></u>

(The notes form part of this account)

The accounts were approved by the Trustees 17 May 2024 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2022

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:

a) Basis of preparation

The financial statements have been prepared 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 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2022

2. Resources expended

	2022	2021
	£	£
Charitable activities		
Treatment programme in Ghana		
Overseas travel	4,187	-
Local travel	400	-
Accommodation and hospitality	200	-
Dental materials	900	-
Advocacy and publicity		-
Administrative costs	-	-
	<u>5,687</u>	<u>-</u>

3. Staff costs and numbers

There were no employees in the period.

4. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered during the year.

5. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Dental materials	120		120
Cash and bank	900		900
Creditors - due within one year		-	-
	<u>1,020</u>		<u>1,020</u>

Smile4Ghana

England & Wales - Charity number 1182160

Accounts

Smile4Ghana CIO

**ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE YEARENDED 31 DECEMBER 2021**

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31ST DECEMBER 2021

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**SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1177632

ADDRESS 132 Knights Hill
LONDON
SE27 0SR

ACCOUNTANTS Grant Accountants Limited
7 Glenrosa Road
Reading
RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS Barclays Bank plc
167 High Street
Bromley
KENT BR1 1NL

WEBSITE ADDRESS

SOCIAL MEDIA LINKS

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2021**

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Following several meetings in London, meticulous preparations were made and the team embarked on their first outreach trip in May 2018. The expenses, namely, travel, equipment, materials, auxiliary staff remuneration, boarding and lodgings were all borne by this team of dentists.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2020, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2021**

SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Following a very successful field trip to Ghana in 2020, Smile4Ghana's Dr Brown, noting the absence of sufficient dentist to patient ratio in the country, suggested the formation of oral health clubs and deployment of health professionals to various communities to educate people on good oral health practices.

He added: "It is also an element of ignorance; we need oral health clubs, just as we have keep-fit clubs, in schools and communities that will sensitise people about the care of the teeth".

Sadly in early 2021, Covid-19 broke out globally. Smile4Ghana 2021 plans for another treatment outreach in Ghana had to be put on hold due to the developing pandemic. Once current travel restrictions are lifted, the trustees will review the situation here as well as in Ghana and only then make a decision in terms of timing of the next field trip.

In the interim, attention of the trustees is focussed on promotion and an awareness campaign as well as seeking partners and supporters from the dental community as well as the Ghanaian diaspora in the UK.

FINANCIAL REVIEW

Due to the suspension of activities for most of 2021, there were no financial transactions in the year meaning the charity's net assets of £320 at the end of 2020 remains unchanged.

RESERVES POLICY

The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant time period, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana in the same year.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2021**

RISK MANAGEMENT

The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of this financial year remains unchanged at £320 in total.

PLANS FOR FUTURE

Due to the Corona Virus Pandemic , the charity's activities were suspended as we were mindful of the risks of spreading the virus with large gatherings.

Since the year end, the charity has made one field trip to Tema in Ghana and more trips are planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2020. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2021**

- b) observe the methods and principles in the applicable Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 12 September 2022 and signed on their behalf by

George Brown
Trustee

SMILE4GHANA CIO REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Smile4Ghana CIO for the year ended 31st December 2021, which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN
Date: 12 September 2022

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2021

Notes	Total Funds 2021 £	Total Funds 2020 £
Income		
Donations	-	-
Subscriptions	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Expenditure		
Charitable activities		
Treatment programme in Ghana	-	-
Overheads		
Promotional costs	-	-
Other costs	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net incoming resources for the year	-	-
Transfer between funds	-	-
	<u>-</u>	<u>-</u>
	-	-
Fund balances brought forward	<u>320</u>	<u>320</u>
Fund balances carried forward	<u>320</u>	<u>320</u>
	<u>320</u>	<u>320</u>

**SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2021**

	Notes	2021 £	2020 £
CURRENT ASSETS			
Stock		120	120
Cash at bank		<u>200</u>	<u>200</u>
		320	320
Amount due within one year		<u>-</u>	<u>-</u>
NET ASSETS	5	<u><u>320</u></u>	<u><u>320</u></u>
FUNDS			
Unrestricted funds		320	320
Restricted funds		<u>-</u>	<u>-</u>
		<u><u>320</u></u>	<u><u>320</u></u>

(The notes form part of this account)

The accounts were approved by the Trustees 12 September 2022 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2021

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:

a) Basis of preparation

The financial statements have been prepared 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 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2021

2. Resources expended

	2021 £	2020 £
Charitable activities		
Treatment programme in Ghana		
Overseas travel	-	-
Local travel	-	-
Accommodation and hospitality	-	-
Dental materials	-	-
Advocacy and publicity	-	-
Administrative costs	-	-
	<u> -</u>	<u> -</u>
	<u> -</u>	<u> -</u>

3. Staff costs and numbers

There were no employees in the period.

4. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered during the year.

5. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Dental materials	120	-	120
Cash and bank	200	-	200
Creditors - due after more than one year	-	-	-
	<u> 320</u>	<u> -</u>	<u> 320</u>

Smile4Ghana

England & Wales - Charity number 1182160

Accounts

Smile4Ghana CIO

**ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE YEARENDED 31 DECEMBER 2020**

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31ST DECEMBER 2020

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**SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER 1177632

ADDRESS 132 Knights Hill
LONDON
SE27 0SR

ACCOUNTANTS Grant Accountants Limited
7 Glenrosa Road
Reading
RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS Barclays Bank plc
167 High Street
Bromley
KENT BR1 1NL

WEBSITE ADDRESS

SOCIAL MEDIA LINKS

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2020**

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Following several meetings in London, meticulous preparations were made and we were able to embark on their first trip as a team in May 2018. The expenses, namely, travel, equipment, materials, auxiliary staff remuneration, boarding and lodgings were all borne by us.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2019, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2020**

SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Following a very successful field trip to Ghana in 2019, Smile4Ghana's Dr Brown, noting the absence of sufficient dentist to patient ratio in the country, suggested the formation of oral health clubs and deployment of health professionals to various communities to educate people on good oral health practices.

He added: "It is also an element of ignorance; we need oral health clubs, just as we have keep-fit clubs, in schools and communities that will sensitise people about the care of the teeth".

Sadly in early 2020, Covid-19 broke out globally. Smile4Ghana 2020 plans for another treatment outreach in Ghana had to be put on hold due to the developing pandemic. Once current travel restrictions are lifted, the trustees will review the situation here as well as in Ghana and only then make a decision in terms of timing of the next field trip.

In the interim, attention of the trustees is focussed on promotion and an awareness campaign as well as seeking partners and supporters from the dental community as well as the Ghanaian diapora in the UK.

FINANCIAL REVIEW

Due to the suspension of activities for most of 2020, there were no financial transactions in the year meaning the charity's net assets of £320 at the end of 2019 remains unchanged.

RESERVES POLICY

The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant period of time, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana.

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2020**

RISK MANAGEMENT

The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of this financial year remains unchanged at £320 in total.

PLANS FOR FUTURE

Due to the corona virus Pandemic , the charity's activities were suspended as we were mindful of the risk of spreading the virus with large gatherings.

We however used the time to review our activities and intend to restart in April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2019. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;

**SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2020**

- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 2 April 2022 and signed on their behalf by

George Brown
Trustee

SMILE4GHANA CIO
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Smile4Ghana CIO for the period ended 31st December 2020, which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN
Date: 2 April 2022

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2020

	Notes	Total Funds 2020 £	Total Funds 2019 £
Income			
Donations		-	17630
Subscriptions		-	200
		<u>-</u>	<u>17830</u>
Expenditure			
Charitable activities			
Treatment programme in Ghana		-	16350
Overheads			
Promotional costs		-	1135
Other costs		-	25
		<u>-</u>	<u>17510</u>
Net incoming resources for the year		-	320
Transfer between funds		-	-
		<u>-</u>	<u>-</u>
Fund balances carried forward		-	320
		<u><u>-</u></u>	<u><u>320</u></u>

**SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2020**

	Notes	2020 £	2019 £
CURRENT ASSETS			
Stock		120	120
Cash at bank		<u>200</u>	<u>200</u>
		320	320
Amount due within one year		<u>-</u>	<u>-</u>
NET ASSETS	5	<u><u>320</u></u>	<u><u>320</u></u>
FUNDS			
Unrestricted funds		320	320
Restricted funds		<u>-</u>	<u>-</u>
		<u><u>320</u></u>	<u><u>320</u></u>

(The notes form part of this account)

The accounts were approved by the Trustees on 2 April 2022 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2020

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:

a) Basis of preparation

The financial statements have been prepared 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 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2020

2. Resources expended

	2020	2019
	£	£
Charitable activities		
Treatment programme in Ghana		
Overseas travel	-	6195
Local travel	-	2345
Accommodation and hospitality	-	5610
Dental materials	-	2225
Advocacy and publicity	-	1110
Administrative costs	-	25
	<u>-</u>	<u>17510</u>
	<u>-</u>	<u>17510</u>

3. Staff costs and numbers

There were no employees in the period.

4. Trustees remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered into during the period.

5. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Dental materials	120	-	120
Cash and bank	200	-	200
Creditors - due after more than one year	-	-	-
	<u>320</u>	<u>-</u>	<u>320</u>