

DELIVER A SMILE

England & Wales · Charity number 1187840

Details

Status	Registered
Legal form	Charitable company
Company number	11610802
Registered	2020-02-10
Register	View on the Charity Commission register

Contact

Address	436 Coventry Road Small Heath Birmingham B10 0UG
Phone	01217537880
Email	info@deliverasmile.org
Website	deliverasmile.org

Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY, WHICH ARE FOR THE PUBLIC BENEFIT, ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1.1.1 THE ADVANCEMENT OF THE ISLAMIC FAITH;1.1.2 THE RELIEF OF POVERTY ANYWHERE IN THE WORLD. WITHOUT PREJUDICE TO THE GENERALITY OF THE FORGOING TO PROVIDE SUCH AID AND ASSISTANCE AS SHALL RELIEVE FINANCIAL AND OTHER CHARITABLE NEED OF THOSE SUFFERING FROM NATURAL DISASTERS;1.1.3 THE ADVANCEMENT OF EDUCATION THROUGH PROJECTS WHICH ARE INTENDED TO PROMOTE RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS;1.1.4 SUCH EXCLUSIVELY CHARITABLE PURPOSE OR PURPOSES (ACCORDING TO THE LAW IN ENGLAND AND WALES) AS SHALL BE SELECTED BY THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME.

Activities: Deliver a Smile is a UK based grant making charity supporting local communities through funding for new or improved mosques, education and community centres, as well as youth and women's initiatives, summer programs, retreats, and community building activities across the UK.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kuwait
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£348,633	£349,567	-	-
2023-10-31	£110,631	£110,502	-	-
2022-10-31	£1	£688	-	-
2021-10-31	£704	£1,315	-	-
2020-10-31	£5,000	£1,897	-	-

Trustees

Name	Role	Appointed
HUMAYUN SALEEM	Chair	2020-02-10
Mohammed Hamood Hussein Ameen Alyafeai		2025-03-26
SAKIEN TAJ		2018-10-08
SOHAIL ARSHAD		2020-02-10

DELIVER A SMILE

England & Wales - Charity number 1187840

Accounts

Charity Registration number 1187840

DELIVER A SMILE

Annual Report and Financial Statements

for the Year Ended 31 October 2024

DELIVER A SMILE

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DELIVER A SMILE

Reference and Administrative Details

Charity name Deliver A Smile

Charity registration number 1187840

Company registration number 11610802

Correspondence address 436 Coventry Road
Birmingham
B10 0UG

Trustees Mr Sohail Arshad
Mr Humayun Saleem
Mr Sakien Taj

Bankers Barclays Bank PLC
Small Heath Branch
Birmingham
West Midlands

Independent Examiner T&W Accounts Ltd
19/21 Hatchett Street
Hockley
Birmingham
B19 3NX

DELIVER A SMILE

Trustees' Report

The Trustees present their annual report together with the unaudited financial statements of Deliver A Smile (the charity for the year ended 31 October 2024). The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, Governance and Management

Governing document

Deliver A Smile ("the charity") is a Charitable Trust that was formed at a meeting of the Trustees in October 2018. The charity is governed by its Trust Deed dated 10 February 2020. It was registered with the Charity commission on 10 February 2020.

Method of appointment and induction of new Trustees

New Trustees are appointed by the Kuwait Society for Humanitarian Work, a charity registered on 13 June 2016 with the Kuwait Ministry of Social Affairs with the registration number 72/A/2016, whose address is PO Box 12326, Al-Shamia 71653, Kuwait at the Annual General Meeting or at a suitably convened meeting by giving written notification to the Charity by letter or electronic email to the registered office. At such a meeting the Trustees are briefed on their legal obligations under Charity Law, the content of the charity's constitution, and its recent performance.

Organisational structure and decision making

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently throughout the year.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Anti-Fraud

The charity remained committed to maintaining the highest standards of integrity and accountability. The Board of Trustees implemented strict financial controls and oversight mechanisms to prevent and detect fraud. Clear procedures were in place for reporting and investigating any suspected fraudulent activity, ensuring that appropriate action was taken promptly.

Conflict of Interest

The Trustees recognise the importance of transparency and impartiality in decision making. A Conflict of Interest Policy was in place to identify, disclose, and manage any potential conflicts that arose. All Trustees and key personal declared any personal or financial interests that could have influenced their role within the charity, and appropriate measures were taken to safeguard the charity's integrity.

Monitoring and Reporting

The Board of Trustees ensured that the charity's activities were regularly monitored and evaluated to maintain efficiency and effectiveness. Financial and operational reports were reviewed at Board meetings to track progress and compliance with regulatory requirements. Key performance indicators and audits were used to assess the charity's impact, ensuring accountability and continuous improvement.

Objectives and Activities

Summary of objectives

Deliver A Smile remains committed to its foundational mission: the advancement of the Islamic faith, the relief of poverty, and the promotion of education aimed at fostering religious harmony for the benefit of the public. Over the past year, we have made significant strides in these areas, contributing to the well-being of communities both in the United Kingdom and globally.

Advancement of the Islamic Faith

Central to our mission is the advancement of the Islamic faith. In 2024, Deliver A Smile has continued to actively support Islamic Centres across the United Kingdom, facilitating their growth and ensuring they could expand their reach. Through our efforts, these centres provided spiritual guidance, educational opportunities, and essential community services to an increasing number of individuals.

This year, we have been privileged to fund and support the development of several mosque properties, and educational institutions, including:

- 1 Al Farooq Education and Community centre in Ardrossan** - we funded the full refurbishment of the building with £230,000, transforming it into a well equipped centre that will serve as both a place of worship and a hub for community engagement. The centre will be able to host educational classes, youth programs and social events, creating a welcoming space for the local Muslim community.
- 2 Al Farooq Education and Community Centre in Glasgow** - we facilitated an interest free loan of £36,837 to enhance the centre's media resources. This funding helped improve audio-visual equipment, allowing for high quality online classes, live-streamed lectures, and better outreach to those unable to attend in person, including the elderly and individuals with mobility challenges
- 3 Islamic Diversity Centre** - we provided a donation of £24,000 to support the work of mentoring converts, providing educational resources, and fostering a sense of belonging within the community. Additionally, spreading the true message of Islam, addressing misconceptions, and engaging in interfaith dialogue to promote a deeper understanding of the religion.

Moreover, our efforts extend beyond funding. We have provided governance support to multiple Islamic Centres across the country, helping them navigate challenges, enhance their operational effectiveness and ensure their long-term sustainability. Here are some of these Islamic Centres:

- 1 Aylesbury Community and Islamic Centre** - assisted in streamlining governance structures to improve decision-making and community engagement.
- 2 Al Tawheed Mosque in Hyde** - provided support in developing administrative policies and financial planning to strengthen sustainability.

- 3 **Al Farqan Education and Community Centre in Manchester** - worked closely with leadership to enhance organisational efficiency and compliance with regulatory requirements.
- 4 **Abu Hanifah Foundation in Blackburn** - supported in structuring educational programs and securing resources for long-term development.

Advancement of Education

Education remains a cornerstone of our efforts to promote religious harmony and community well-being. Throughout 2024, Deliver A Smile supported numerous educational projects designed to foster understanding, tolerance, and mutual respect among people of different faiths.

Our key educational initiatives this year included:

- 1 **Islamic Educational Programs:** We have continued to support Islamic educational projects across the country, providing resources and funding to enhance curriculum development, teacher training, and student engagement. These programs are designed to offer a comprehensive understanding of Islamic teachings while promoting values of peace, tolerance, and community service.
- 2 **Interfaith Dialogue and Understanding:** We invested in projects aimed at promoting interfaith dialogue and understanding. These initiatives have brought together individuals from diverse religious backgrounds to engage in meaningful discussions, build relationships, and work towards common goals. Our efforts in this area are driven by the belief that education is a powerful tool for breaking down barriers and fostering a more inclusive society.
- 3 **Ibn Uthaimin Institution** - A donation of £18,957 was provided to support the education of students, ensuring access to high-quality Islamic learning. These funds contributed to scholarships, teaching resources, and the overall development of the institution's curriculum, helping students deepen their understanding of Islamic teachings.
- 4 **Masjid Al Ikhlas Cambridge** - We contributed £9,000 towards educational programs at the mosque, which allowed for the expansion of religious studies, classes, the provision of learning materials, and the development of new initiatives aimed at engaging the youth in Islamic education.
- 5 **Green Lane Masjid - Al Isnad Project** - we donated £8,500 to cover the costs of running the Al Isnad Project for one year. The Al Isnad Project is an initiative designed to preserve and promote the traditional study of Islamic sciences, ensuring that knowledge is passed down through authentic scholarly chains.

Deliver A Smile proudly sponsored the annual UK tour of Sheikh Adnan, the chairman of the Kuwait Society for Humanitarian Work. During the tour, Sheikh Adnan visited over 20 mosques and Islamic centres across more than 20 cities in the UK, delivering inspirational speeches and engaging with local communities. His presence provided valuable spiritual guidance, motivation and reassurance to many, while also allowing him to access the needs and challenges faced by these institutions.

As we reflect on the year 2024, Deliver A Smile takes great pride in the progress we have made in fulfilling our mission. Through our unwavering commitment to advancing the Islamic faith, alleviating poverty and promoting education, we have positively impacted countless lives and strengthened communities both locally and globally.

Looking ahead, we remain dedicated to these goals, striving to expand our reach, deepen our impact, and collaborate with others to foster a world where faith, compassion, and understanding shape our collective efforts for the greater good.

Our achievements this year would not have been possible without the generous support of our donors, volunteers, and partners. We extend our heartfelt thanks to everyone who has contributed to our work and we look forward to continuing this journey together in the year ahead

Financial Review

Reserves policy

The charity's reserve policy is to build a sufficient level of reserve to enable the trustees to the charity to continue its operations.

Principle funding

For the period under consideration, the Company received donations of £687,533 from the Kuwait Humanitarian Society for charitable purposes. Charitable grants of £296,657 were made within the accounting period.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 13 March 2025 and signed on their behalf by:

Mr H Saleem
Trustee

Mr S Taj
Trustee

Independent Examiner's Report to the Trustees of

DELIVER A SMILE

I report on the accounts of the Trust for the year ended 31 October 2024, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act,
- 2) follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- 3) 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 the 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 386 of the Charities Act 2006 or,
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

T&W Accounts Ltd
13 March 2025

19-21 Hatchett Street
Birmingham, B19 3NX

DELIVER A SMILE

Statement of Financial Activities for the Year Ended 31 October 2024

Note	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming resources from generated funds & Donations	291,239	291,239	110,631
Other income	57,394	57,394	
Total incoming resources	<u>348,633</u>	<u>348,633</u>	<u>110,631</u>
Resources expended			
Charitable activities	329,120	329,120	109,254
Governance cost	934	934	720
Other professional	20,049	20,049	
Bank and other charges	104	104	95
Administration	1,294	1,294	433
Total resources expended	<u>351,501</u>	<u>351,501</u>	<u>110,502</u>
Net movement of funds	-2,868	-2,868	129
Reconciliation of funds			
Total funds brought forward	1,934	1,934	1,805
Total funds carried forward	<u>-934</u>	<u>-934</u>	<u>1,934</u>

All incoming resources and resources expended derive from continuing activities.

The charity has recognised no gains or losses for the year other than the results above.

The notes on pages 8 and 9 form an integral part of these financial statements

DELIVER A SMILE

Balance Sheet as at 31 October 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Investments	4	<u>2,401,127</u>	2,401,127	<u>2,401,127</u>	2,401,127
Current Assets					
Other debtor		<u>447,022</u>		<u>50,728</u>	
Cash at bank and in hand		36,837		0	
		410,185		50,728	
Creditors: Amounts falling due within one year	5	<u>447,956</u>		<u>50,361</u>	
Net Current Assets			<u>-934</u>		<u>367</u>
Net Assets			<u>2,400,193</u>		<u>2,401,494</u>
The funds of the charity:					
Funds					
Unrestricted Income funds	6		<u>2,400,193</u>		<u>1,649,963</u>
Restricted funds			-934		1,934
Total Charity Funds			<u>2,401,127</u>		<u>2,399,560</u>
			<u>2,400,193</u>		<u>1,649,963</u>

Approved by the Board on 13 March 2025 and signed on its behalf by:

Mr H Saleem
Trustee

Mr S Taj
Trustee

DELIVER A SMILE

Notes to the Financial Statements for the Year Ended 31 October 2024

1) Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities SORP (FRS102) effective 01 January 2015.

Fund accountancy policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

2) Governance costs

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accountancy cost	934	934	720
	<u>934</u>	<u>934</u>	<u>720</u>

3) Trustees' remuneration and expenses

No trustees received any remuneration during the year.

DELIVER A SMILE

Notes to the Financial Statements for the Year Ended 31 October 2024

4) Investments

Investment properties

	2024	2023
	£	£
Cost - bought forward	2,401,127	1,649,725
Additions		751,402
Net book value as at 31 October 2024	2,401,127	2,401,127

5) Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors		600
Deferred Income	447,022	49,161
Accruals	934	600
	447,956	50,361

6) Analysis of funds

	At 1 November 2023	Incoming resources	Resources expended	At 31 October 2024
	£	£	£	£
General Funds				
Restricted funds	2,399,560	1,567	0	2,401,127
Unrestricted income fund	1,934	348,633	351,501	-934
Totals	2,401,494	350,200	351,501	2,400,193

The restricted fund represents the gift and subsequent purchase of investment property.
No fair value adjustment was considered.

DELIVER A SMILE

England & Wales - Charity number 1187840

Accounts

Charity Registration number 1187840

DELIVER A SMILE

Annual Report and Financial Statements

for the Year Ended 31 October 2023

DELIVER A SMILE

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DELIVER A SMILE

Reference and Administrative Details

Charity name	Deliver A Smile
Charity registration number	1187840
Company registration number	11610802
Correspondence address	436 Coventry Road Birmingham B10 0UG
Trustees	Mr Sohail Arshad Mr Humayun Saleem Mr Sakien Taj
Bankers	Barclays Bank PLC Small Heath Branch Birmingham West Midlands
Independent Examiner	Parker Accountants 19/21 Hatchett Street Hockley Birmingham B19 3NX

DELIVER A SMILE

Trustees' Report

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Organisational structure and decision making

The board of Trustees oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently throughout the year.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and Activities

Summary of objectives

Deliver A Smile remains committed to its foundational mission: the advancement of the Islamic faith, the relief of poverty, and the promotion of education aimed at fostering religious harmony for the benefit of the public. Over the past year, we have made significant strides in these areas, contributing to the well-being of communities both in the United Kingdom and globally.

Advancement of the Islamic Faith

Central to our mission is the advancement of the Islamic faith. In 2023, Deliver A Smile has continued to actively support Islamic Centres across the United Kingdom, facilitating their growth and ensuring they expand their reach, offering spiritual guidance, educational opportunities, and community services to an increasing number of individuals.

This year, we have been privileged to fund and support the development of several new mosque properties, including:

Loughborough Muslim Centre: Our funding has been instrumental in the establishment and expansion of this centre, enabling it to better serve the local Muslim community by providing a place of worship and community activities

Abu-Haneefah Foundation, Blackburn: This Islamic Educational establishment has benefited from our support, allowing it to enhance its educational offerings and increase its capacity to serve the community

Centre in Newcastle Upon Tyne: We continue to invest in the development of this Centre, which houses the offices for IDC NE (Islamic Diversity Centre North East), a mosque, and additional community services. Ongoing work aims to further expand the building's capacity to offer a wider range of services to the community.

Moreover, our efforts extend beyond funding. We have provided governance support to multiple Islamic Centres across the country, helping them navigate challenges, enhance their operational effectiveness and ensure their long-term sustainability..

Advancement of Education

Education remains a cornerstone of our efforts to promote religious harmony and community well-being. Throughout 2023, Deliver A Smile has supported numerous educational projects designed to foster understanding, tolerance, and mutual respect among people of different faiths.

Our key educational initiatives this year included:

Islamic Educational Programs: We have continued to support Islamic educational projects across the country, providing resources and funding to enhance curriculum development, teacher training, and student engagement. These programs are designed to offer a comprehensive understanding of Islamic teachings while promoting values of peace, tolerance, and community service.

Interfaith Dialogue and Understanding: We have also invested in projects aimed at promoting interfaith dialogue and understanding. These initiatives have brought together individuals from diverse religious backgrounds to engage in meaningful discussions, build relationships, and work towards common goals. Our efforts in this area are driven by the belief that education is a powerful tool for breaking down barriers and fostering a more inclusive society

As we reflect on the year 2023, Deliver A Smile is proud of the progress we have made in advancing our mission. Through our ongoing commitment to the Islamic faith, the relief of poverty, and the promotion of education, we have touched the lives of countless individuals and made a positive impact on communities both near and far.

Looking ahead, we remain steadfast in our dedication to these goals. We will continue to seek out opportunities to expand our reach, deepen our impact, and work in partnership with others to create a world where faith, compassion, and understanding guide our collective efforts for the common good.

Our achievements this year would not have been possible without the generous support of our donors, volunteers, and partners. We extend our heartfelt thanks to everyone who has contributed to our work and we look forward to continuing this journey together in the coming year.

Financial Review

Reserves policy

The charity's reserve policy is to build a sufficient level of reserve to enable the trustees to the charity to continue its operations.

Principle funding

For the period under consideration, the Company received donations of £862,023 from the Kuwait Humanitarian Society for charitable purposes and the purchase of property. Property were purchased with a combined value of £751,402 and charitable grants made of £103,000.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

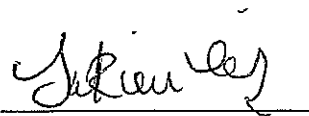
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12 August 2024 and signed on their behalf by:



Mr H Saleem
Trustee



Mr S Taj
Trustee

**Independent Examiner's Report to the Trustees of
DELIVER A SMILE**

I report on the accounts of the Trust for the year ended 31 October 2023, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1) examine the accounts under section 145 of the Charities Act,
- 2) follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- 3) 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 the 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 386 of the Charities Act 2006 or,
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

Parkar Accountants
12 August 2024

19-21 Hatchett Street
Birmingham, B19 3NX

DELIVER A SMILE

Statement of Financial Activities for the Year Ended 31 October 2023

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Incoming resources from generated funds & Donations	110,631	110,631	
Other income			1
Total incoming resources	<u>110,631</u>	<u>110,631</u>	<u>1</u>
Resources expended			
Charitable activities	109,254	109,254	
Governance cost	720	720	480
Bank and other charges	95	95	109
Administration	433	433	99
Total resources expended	<u>110,502</u>	<u>110,502</u>	<u>688</u>
Net movement of funds	129	129	-687
Reconciliation of funds			
Total funds brought forward	<u>1,805</u>	<u>1,805</u>	<u>2,492</u>
Total funds carried forward	<u>1,934</u>	<u>1,934</u>	<u>1,805</u>

All incoming resources and resources expended derive from continuing activities.

The charity has recognised no gains or losses for the year other than the results above.

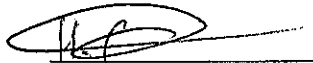
The notes on pages 8 and 9 form an integral part of these financial statements

DELIVER A SMILE

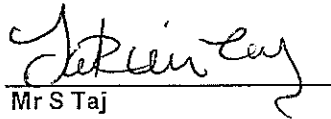
Balance Sheet as at 31 October 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets	4	<u>2,401,127</u>		<u>1,649,725</u>	
Investments			2,401,127		1,649,725
Current Assets		<u>50,728</u>		<u>506,009</u>	
Prepayments		0		3,760	
Cash at bank and in hand		50,728		502,249	
Creditors: Amounts falling due within one year	5	<u>50,361</u>		<u>505,771</u>	
Net Current Assets			<u>367</u>		<u>238</u>
Net Assets			<u>2,401,494</u>		<u>1,649,963</u>
The funds of the charity:					
Funds	6		<u>2,401,494</u>		<u>1,649,963</u>
Unrestricted Income funds			1,934		1,805
Restricted funds			<u>2,399,560</u>		<u>1,648,158</u>
Total Charity Funds			<u>2,401,494</u>		<u>1,649,963</u>

Approved by the Board on 12 August 2024 and signed on its behalf by:



Mr H Saleem
Trustee



Mr S Taj
Trustee

DELIVER A SMILE

Notes to the Financial Statements for the Year Ended 31 October 2023

1) Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities SORP (FRS102) effective 01 January 2015.

Fund accountancy policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

2) Governance costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy cost	720	720	480
	<u>720</u>	<u>720</u>	<u>480</u>

3) Trustees' remuneration and expenses

No trustees received any remuneration during the year.

DELIVER A SMILE

Notes to the Financial Statements for the Year Ended 31 October 2023

4) Investments

Investment properties

	2023	2022
	£	£
Cost - bought forward	1,649,725	0
Additions	751,402	1,649,725
Depreciation	0	0
Net book value as at 31 October 2023	2,401,127	1,649,725

5) Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	600	0
Deferred Income	49,161	505,291
Accruals	600	480
	50,361	505,771

6) Analysis of funds

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
General Funds				
Restricted funds	1,648,158	751,402	0	2,399,560
Unrestricted income fund	1,805	110,631	110,502	1,934
Totals	1,649,963	862,033	110,502	2,401,494

The restricted fund represents the gift and subsequent purchase of investment property.
No fair value adjustment was considered.