

Report of the Trustees and
Unaudited Financial Statements for the Period 3 September 2021 to 31 March 2022
for
Create a Smile

KAS Accountancy
Unit 6, Riverside Court
Don Road
Sheffield
S9 2TJ

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for the Period 3 September 2021 to 31 March 2022

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The trustees present their report with the financial statements of the charity for the period 3 September 2021 to 31 March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The relief of financial hardship among people living or working in the area of Kashmir in Pakistan by providing the beneficiaries with financial assistance to assist them to relieve poverty and obtain goods and or services which they could not otherwise afford through lack of means
2. The relief of financial hardship, either generally or individually, of people living in the area of Kashmir in Pakistan by making grants of money for providing or paying for items to assist with weddings, education, health and relieving poverty
3. The relief of the sick or poor living in the area of Kashmir in Pakistan either generally or individually through the provision of grants, health related services that include ambulance, water plant and similar services to assist in improving the welfare of the said community of interest.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1195710

Principal address

31 Wake Road
Sheffield
S7 1HF

Trustees

Mr Sohail Askar (appointed 3.9.21)
Mr Omar Yasin (appointed 3.9.21)
Mr Shahjahan Younis (appointed 3.9.21)

Independent Examiner

Mohammed Khayer FCCA
KAS Accountancy
Unit 6, Riverside Court
Don Road
Sheffield
S9 2TJ

Create a Smile

Report of the Trustees
for the Period 3 September 2021 to 31 March 2022

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

Mr Sohail Askar - Trustee

Independent examiner's report to the trustees of Create a Smile

I report to the charity trustees on my examination of the accounts of Create a Smile (the Trust) for the period 3 September 2021 to 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mohammed Khayer FCCA
KAS Accountancy
Unit 6, Riverside Court
Don Road
Sheffield
S9 2TJ

31 January 2023

Statement of Financial Activities
for the Period 3 September 2021 to 31 March 2022

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		17,975
		<hr/>
EXPENDITURE ON		
Charitable activities		
Grants to individuals		1,888
NET INCOME		16,087
		<hr/>
TOTAL FUNDS CARRIED FORWARD		16,087
		<hr/> <hr/>

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		16,087
NET CURRENT ASSETS		<hr/> 16,087 <hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		 16,087 <hr/>
NET ASSETS		<hr/> 16,087 <hr/>
FUNDS	3	
Unrestricted funds		16,087 <hr/>
TOTAL FUNDS		<hr/> 16,087 <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

Mr Sohail Askar - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022.

Notes to the Financial Statements - continued
for the Period 3 September 2021 to 31 March 2022

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.22 £
Unrestricted funds		
General fund	16,087	16,087
TOTAL FUNDS	<u>16,087</u>	<u>16,087</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,975	(1,888)	16,087
TOTAL FUNDS	<u>17,975</u>	<u>(1,888)</u>	<u>16,087</u>

4. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

Detailed Statement of Financial Activities
for the Period 3 September 2021 to 31 March 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations

17,975

Total incoming resources

17,975

EXPENDITURE

Charitable activities

Grants to individuals

1,888

Total resources expended

1,888

Net income

16,087