

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Create a Smile

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

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for the Year Ended 31 March 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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  
Mr Omar Yasin  
Mr Shahjahan Younis


### **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 Year Ended 31 March 2024

Approved by order of the board of trustees on 27 December 2024 and signed on its behalf by:



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Mr Sohail Askar (Dec 27, 2024 14:22 GMT)

Mr Sohail Askar - Trustee

Independent Examiner's Report to the Trustees of  
Create a Smile

**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 year ended 31 March 2024.

**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.

Mr Mohammed Khayer  
Mr Mohammed Khayer (Jan 8, 2025 12:59 GMT)

Mohammed Khayer FCCA

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

27 December 2024

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		24,453	37,747
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants to individuals		26,605	50,783
<b>NET INCOME/(EXPENDITURE)</b>		(2,152)	(13,036)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		3,051	16,087
<b>TOTAL FUNDS CARRIED FORWARD</b>		899	3,051

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		899	3,051
<b>NET CURRENT ASSETS</b>		<u>899</u>	<u>3,051</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		899	3,051
<b>NET ASSETS</b>		<u>899</u>	<u>3,051</u>
<b>FUNDS</b>	4		
Unrestricted funds		899	3,051
<b>TOTAL FUNDS</b>		<u>899</u>	<u>3,051</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 December 2024 and were signed on its behalf by:



[Mr Sohail Askar \(Dec 27, 2024 14:22 GMT\)](#)

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 year ended 31 March 2024 nor for the year ended 31 March 2023.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	37,747
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grants to individuals	50,783
<b>NET INCOME/(EXPENDITURE)</b>	(13,036)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	16,087
<b>TOTAL FUNDS CARRIED FORWARD</b>	3,051

4. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	3,051	(2,152)	899
<b>TOTAL FUNDS</b>	3,051	(2,152)	899

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,453	(26,605)	(2,152)
<b>TOTAL FUNDS</b>	24,453	(26,605)	(2,152)

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**4. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	16,087	(13,036)	3,051
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>16,087</u>	<u>(13,036)</u>	<u>3,051</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,747	(50,783)	(13,036)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,747</u>	<u>(50,783)</u>	<u>(13,036)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	16,087	(15,188)	899
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>16,087</u>	<u>(15,188)</u>	<u>899</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,200	(77,388)	(15,188)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,200</u>	<u>(77,388)</u>	<u>(15,188)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,453	37,747
<b>Total incoming resources</b>	24,453	37,747
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to individuals	26,605	50,783
Total resources expended	26,605	50,783
<b>Net expenditure</b>	(2,152)	(13,036)










# Create a Smile - Unaudited Financial Statements YE 31.03.2024

Final Audit Report

2025-01-08

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By:	Marjanur Rahman (maj@kas-accountancy.co.uk)
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