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**THE SMILE FOUNDATION**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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## THE SMILE FOUNDATION

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**THE SMILE FOUNDATION**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

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<b>Trustees</b>	Dr Kishan Patel (appointed 8 November 2021) Dr Jiten Jagdish Vaghela (appointed 8 November 2021) Dr Jinesh Jagdish Vaghela (appointed 8 November 2021)
<b>Charity registered number</b>	1196462
<b>Principal office</b>	Harrow Smile Clinic 98 High Street Harrow Weald HA5 5DL

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## THE SMILE FOUNDATION

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2022

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The Trustees present their annual report together with the financial statements of The Smile Foundation for the period 8 November 2021 to 31 December 2022.

#### Objectives and activities

##### a. Policies and objectives

The objects of the CIO are to further such purposes which may be charitable according to the law of England and Wales as the trustees see fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Strategies for achieving objectives

The CIO has power to do anything which is calculated to further its objects or is conducive or incidental to doing so. In particular, the CIO has power to cooperate or affiliate any charitable organisation or trust having objects similar to the CIO; and make grants or loans of money.

##### c. Activities undertaken to achieve objectives

The CIO has not yet started activity so has not yet undertaken any activities to achieve its objectives.

#### Achievements and performance

##### a. Main achievements of the charity

The charity has not yet started activity and so the Trustees have not recorded any achievements.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### b. Reserves policy

The policy of the Trustees is to retain such funds as are necessary for the performance of the charity's objectives.

#### Structure, governance and management

##### a. Constitution

The Smile Foundation is a registered charity, number 1196462, and is constituted under a Charity Commission Scheme.

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## THE SMILE FOUNDATION

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### Structure, governance and management (continued)

##### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

##### c. Organisational structure and decision-making policies

The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.

Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

The Trustees are responsible for preparing the Trustees' report and the 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 & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. 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 order of the members of the board of Trustees and signed on their behalf by:

**Dr Kishan Patel**  
Trustee  
Date: 24.01.25



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THE SMILE FOUNDATION

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STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2022

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	<i>Total funds Period ended 31 December 2022 £</i>
Income from:	
Total income	<hr/> -
Expenditure on:	
Total expenditure	<hr/> -
Net movement in funds	<hr/> -
Reconciliation of funds:	
Total funds carried forward	<hr/> -

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on page 6 form part of these financial statements.

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THE SMILE FOUNDATION

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BALANCE SHEET  
AS AT 31 DECEMBER 2022

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	2022 £
<b>Current assets</b>	-
<b>Net current assets</b>	-
<b>Total assets less current liabilities</b>	-
<b>Total net assets</b>	-
<b>Charity funds</b>	
Restricted funds	-
Unrestricted funds	-
<b>Total funds</b>	-

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Dr Kishan Patel**  
Trustee  
Date: 24.01.25



The notes on pages 6 to 7 form part of these financial statements.

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## THE SMILE FOUNDATION

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### 1. General information

The Smile Foundation is a CIO incorporated under the Charities Commission. Its operational address is Harrow Smile Clinic, 99 High Street, Harrow Weald, HA5 5DL.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Smile Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 3. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits-.

During the period ended 31 December 2022, no Trustee expenses have been incurred£.

#### 4. Analysis of net assets between funds

##### Analysis of net assets between funds - current period

	Total funds 2022 £
Total	<hr/> <hr/> -



