

Mobile Smiles
Unaudited Financial Statements
5 April 2024

CAS
Chartered accountants
151 Askew Road
London
W12 9AU

Mobile Smiles
Financial Statements
Year ended 5 April 2024

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Mobile Smiles
Trustees' Annual Report
Year ended 5 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

Reference and administrative details

Registered charity name	Mobile Smiles
Charity registration number	1197186
Principal office	4 Spring Grove Crescent Houslow TW3 4DB

The trustees

Mariam Ghobrial
Robert Fakhoury
Andrew El-Khanagry
John Mikhail
Rafik Hebeish
Christine Wanis

Accountants	CAS Chartered accountants 151 Askew Road London W12 9AU
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Structure, governance and management

The charity has six trustees that have been selected on the basis of experience and knowledge in the dental health services and have fund raising capabilities.

Objectives and activities

Our charity's objectives are the relief of sickness and for the protection and preservation of the health of inhabitants of less fortunate countries initially and other countries in the future. Provision or assistance in the provision of dental clinics for the treatment of such persons and advancing their dental health education.

Achievements and performance

The charity is at the fund raising stage and planning the delivery of its charitable activity.

Financial review

This is the first financial year, the charity is at the fundraising stage.

Mobile Smiles

Trustees' Annual Report *(continued)*

Year ended 5 April 2024

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Rafik Hebeish
Trustee

Mobile Smiles

Chartered Accountant's Report to Mobile Smiles on the Unaudited Financial Information of Mobile Smiles

Year ended 5 April 2024

In accordance with the engagement letter dated ***Please fill in the Date of Engagement in field 9 of Client Database > Setup > Action Dates***, we have prepared for your approval the financial information of Mobile Smiles for the year ended 5 April 2024, which comprise the statement of financial activities, statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Mobile Smiles, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Mobile Smiles and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release TECH08/16AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mobile Smiles and its board of trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all informations and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

CAS
Chartered accountants

151 Askew Road
London
W12 9AU

Mobile Smiles
Statement of Financial Activities
Year ended 5 April 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds £	£	£
Income and endowments				
Donations and legacies	4	43,235	43,235	10,500
Other income	5	—	—	100
Total income		<u>43,235</u>	<u>43,235</u>	<u>10,600</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	13,810	13,810	—
Expenditure on charitable activities	7,8	13,354	13,354	502
Total expenditure		<u>27,164</u>	<u>27,164</u>	<u>502</u>
Net income and net movement in funds		<u>16,071</u>	<u>16,071</u>	<u>10,098</u>
Reconciliation of funds				
Total funds brought forward		10,098	10,098	—
Total funds carried forward		<u>26,169</u>	<u>26,169</u>	<u>10,098</u>

The notes on pages 6 to 9 form part of these financial statements.

Mobile Smiles
Statement of Financial Position
5 April 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	11	1,143		500
Cash at bank and in hand		<u>25,386</u>		<u>9,958</u>
		26,529		10,458
Creditors: amounts falling due within one year	12	<u>360</u>		<u>360</u>
Net current assets			26,169	10,098
Total assets less current liabilities			26,169	10,098
Net assets			26,169	10,098
Funds of the charity				
Unrestricted funds			26,169	10,098
Total charity funds	13		26,169	10,098

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Rafik Hebeish
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Mobile Smiles

Notes to the Financial Statements

Year ended 5 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 4 Spring Grove Crescent, Hounslow, TW3 4DB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Mobile Smiles

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

3. Accounting policies *(continued)*

Resources expended *(continued)*

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations type 1	43,235	43,235	10,500	10,500

5. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	—	—	100	100

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	13,810	13,810	—	—

Mobile Smiles

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct cost	12,048	12,048	–	–
Support costs	1,306	1,306	502	502
	<u>13,354</u>	<u>13,354</u>	<u>502</u>	<u>502</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct cost	12,048	–	12,048	–
Governance costs	–	1,306	1,306	502
	<u>12,048</u>	<u>1,306</u>	<u>13,354</u>	<u>502</u>

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Debtors

	2024 £	2023 £
Other debtors	<u>1,143</u>	<u>500</u>

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>360</u>	<u>360</u>

Mobile Smiles

Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
General funds	<u>10,098</u>	<u>43,235</u>	<u>(27,164)</u>	<u>26,169</u>

	At 6 April 2022	Income	Expenditure	At 5 April 2023
	£	£	£	£
General funds	<u>—</u>	<u>10,600</u>	<u>(502)</u>	<u>10,098</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	26,529	26,529
Creditors less than 1 year	<u>(360)</u>	<u>(360)</u>
Net assets	<u>26,169</u>	<u>26,169</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	10,458	10,458
Creditors less than 1 year	<u>(360)</u>	<u>(360)</u>
Net assets	<u>10,098</u>	<u>10,098</u>