

# SPREADING SMILES FOUNDATION

England & Wales · Charity number 1201557

## Details

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**Other names** EHSAAS FOUNDATION TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2023-01-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 31 Rochford Avenue  
Romford  
RM6 5DL

**Phone** 07490 898073

**Email** [info@spreadingsmiles.org.uk](mailto:info@spreadingsmiles.org.uk)

**Website** [www.spreadingsmiles.org.uk](http://www.spreadingsmiles.org.uk)

## Activities

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**Objects:** The prevention or relief of poverty in Pakistan, Bangladesh, and Morocco by providing grants, items, and services to individuals in need and/or to charities or other organisations working to prevent or relieve poverty.

**Activities:** We are an international non-profit organisation with dedicated programmes to help the poor and needy by reaching out to individuals, caring for orphans, widows, aiding the sick, homeless, and vulnerable, empowering individuals, and delivering emergency aid in response to crisis situations. We support local food bank and community kitchen to aid those facing rising living cost.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Animals, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Bangladesh
- Morocco
- Pakistan
- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,167	£47,732	-	-
2023-12-31	£42,732	£35,357	-	-

## Trustees

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Name	Role	Appointed
Sumaira Ahmed	Chair	2023-01-15
Faraq Hatari		2023-01-15
Waqar Ahmed		2023-01-15

**SPREADING SMILES FOUNDATION**

England & Wales - Charity number 1201557

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# Accounts

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# **Spreading Smiles Foundation**

**Charity number: 1201557**

**TRUSTEE'S ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Spreading Smiles Foundation  
Trustees Report and Financial Statements  
For the Year Ended 31 December 2024**

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**Spreading Smiles Foundation**  
**Charity Registration No. 1201557**  
**Trustees Report for the Year Ended 31 December 2024**

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The Trustees present the annual report and financial statements of the Charity for the year ended 31 December 2024. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document. The financial results are set out in the enclosed accounts.

### **Objectives**

To empower individuals, provide emergency aid, relieve poverty or financial hardship in any part of the world with particular focus on vulnerable individuals, particularly those who are disabled, widowed, orphaned or living in poverty.

### **Activities and Achievements**

The year 2024 was the second year of our operation. As a new charity, we face many of the challenges that established organisations have already encountered and overcome. We are continually refining our operations and vision as we grow.

With a 100% donation policy, the trustees have played a crucial role in managing funds efficiently, ensuring every contribution directly supports those in need. Their efforts have been instrumental in overseeing the distribution of resources, while also actively contributing to the charity's mission.

In 2024, our charity was dedicated to providing crucial support to those in need, with a strong focus on medical, livelihood and humanitarian aid. We continued our mission to alleviate the financial burden of healthcare, providing regular assistance to critical patients to help cover their treatment costs. We also funded prosthetic limbs, delivered emergency medical aid, and supplied ongoing medication to individuals with chronic illnesses. This year, our projects expanded to include several key initiatives. We provided a total of £14,000 in grants to charity partners who share our values and approach to humanitarian work. These funds were used to support emergency relief efforts, helping provide medical care, shelter, food, and clean water to people in urgent need. We also funded cataract surgeries for individuals, at a cost of £5,000, to restore their vision and quality of life.

We also invested over £8,000 in new water projects aimed at providing access to clean and safe drinking water for communities in need. Recognising the critical importance of water for health and well-being, we focused on implementing sustainable solutions to address water scarcity and contamination issues. This included the installation of water filtration systems and boreholes in underserved areas, ensuring that families have reliable access to clean water. Through this initiative, we not only improved the overall health of the communities we served but also empowered individuals by reducing the time spent collecting water, allowing them to focus on education and income-generating activities. Our commitment to ensuring access to clean water is fundamental to our mission of promoting health and improving the quality of life for vulnerable populations.

Our mission is to empower vulnerable individuals and help them break the cycle of poverty. Through our sewing school in Pakistan, which we established in October 2023, we continue to provide vocational training and supply the necessary tools to help participants achieve financial independence. This approach not only provides a source of income but also restores dignity and fosters long-term self-reliance. We also provided funding for small businesses, enabling beneficiaries to open corner shops, set up market stalls, and purchase rickshaws to transport goods or passengers.

Our organisation also focused on providing vital monthly support to individuals unable to work. We continued our efforts to provide monthly aid to widows in need, and during Ramadan, we distributed food packages. These essential packs included staple items such as rice, flour, and cooking oil, along with hygiene products and other necessities, providing crucial support to vulnerable families.

We believe in the power of education and continue to provide vital support to orphaned children, covering their tuition fees, uniforms, bags, and shoes. This initiative ensures that children who would otherwise be deprived of an education can attend school and build a foundation for a brighter future.

Our commitment to helping those in need extends to animal welfare. We provided medical care, food, and shelter to stray animals, acknowledging that they too are a vulnerable part of our community.

Finally, we also supported other charity organizations with grants. By partnering with other charities whose missions align with our own, we aim to maximize our collective impact on pressing social issues and reach more people in need.

### **Review of the financial position**

The financial results of the charity for the year ended 31 December 2024, are fully reflected in the attached financial statements together with the notes thereon. Total Income £47,167. Total resources expended was £47,732 resulting in net deficit of £565. On 31 December 2024, the charity has total funds of £6,810. The charity has not paid any staff during the year 2024, all the activities were carried out by the volunteers and trustees, any extra expenditures were sponsored by trustees and donors. All donations were spent on charitable causes in line with the 100% donation policy set by trustees

### **Reserves**

There are no unrestricted reserves.

### **Structure, Governance and Management**

The Charity has been setup as a charitable incorporated organisation (CIO) and is governed by a Trust deed.

**Spreading Smiles Foundation**  
**Charity Registration No. 1201557**  
**Trustees Report for the Year Ended 31 December 2024**

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## Reference and Administrative Details

**Charity Name** Spreading Smiles Foundation

**Charity Registration Number** 1201557

**Registered Office** 31 Rochford Avenue  
Chadwell Heath  
Romford  
Essex RM6 5DL

## Names of the Charity Trustees who manage the Charity

1. Sumaira Ahmed	Chair
2. Waqar Ahmed	Trustee
3. Faraq Hatari	Trustee

**Independent Examiner** Mohammed Zakir Karim, FCA  
Pangea Baraka  
Unit 2, 60 Hanbury Street  
London E1 5JL

## Declaration

We confirm that the information produced to enable the independent examination of our accounts to be conducted does contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief. We have approved the Trustees' report.

Signed on behalf of the charity's trustees.

Name: Sumaira Ahmed  
Position: Chair  
Date: 6 October 2025

**Spreading Smiles Foundation  
Independent Examiner's Report on the Accounts**

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I report on the accounts of the charity for the year ended 31 December 2024, as set out on the following pages.

**Respective responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination has been undertaken.

It is my responsibility to examine the accounts under 145 of the 2011 Act, follow the procedures laid down in the General Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

**Basis of independent examiner's report:**

Our examination was carried out according to 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 our examination, no matter has come to our attention that gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records following section 41 of the 1993 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met. 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 to enable a proper understanding of the accounts to be reached.

**Mohammed Zakir Karim, FCA**

Pangea Baraka  
Unit 2, 60 Hanbury Street  
London E1 5JL



6 October 2025

**Spreading Smiles Foundation**  
**Statement of Financial Activities including Income & Expenditure Account**  
**For the Year Ended 31 December 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	8,873	20,393	29,266	34,452
Other trading activities	3	4,205	13,696	17,901	8,280
<b>Total</b>		<b>13,078</b>	<b>34,089</b>	<b>47,167</b>	42,732
<b>Expenditure on:</b>					
Raising funds		2,021	7,012	9,033	7,913
Charitable activities	4	3,274	35,010	38,284	27,427
Other		415	-	415	18
<b>Total</b>		<b>5,710</b>	<b>42,022</b>	<b>47,732</b>	35,357
<b>Net income/(expenditure)</b>		<b>7,368</b>	<b>(7,933)</b>	<b>(565)</b>	7,375
<b>Reconciliation of funds</b>					
Total funds brought forward		7,375	-	7,375	-
Total funds carried forward		<b>14,743</b>	<b>(7,933)</b>	<b>6,810</b>	7,375

**Spreading Smiles Foundation  
Balance Sheet  
As of 31 December 2024**

	<b>31 Dec 2024</b>	31 Dec 2023
<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>		
Cash at the bank and in hand	6,810	7,375
<b>Net current assets / (Liabilities)</b>	<b>6,810</b>	7,375
<b>Net assets</b>	6,810	<b>7,375</b>
The funds of the charity:		
Unrestricted income funds	14,743	7,375
Restricted income funds	(7,935)	-
<b>Total</b>	<b>6,810</b>	7,375

The accounts were approved by the Trustees on 6 October 2025 and signed on their behalf by:

Miss Sumaira Ahmed (Chair)

6 October 2025

**Spreading Smiles Foundation**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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## **1. Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The Financial Statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

### **1.2 Going concern**

At the time of approving the Financial Statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the Financial Statements.

## **2. Accounting policies**

### **2.1 Income recognition**

All the charity's income resources are recognised in the Statement of Financial Activities ("SOFA") when the charity has met the obligation and entitlement to those resources granted and the monetary value can be measured with sufficient reliability.

### **2.2 Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### **2.3 Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

### 3. Income

#### 3.1 Donations and legacies

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	Total 2023
	£	£	£	£
<b>Income from:</b>				
Donations and legacies	5,199	20,393	<b>25,592</b>	42,732
Gift aid	3,674	-	<b>3,674</b>	-
<b>Total</b>	<b>8,873</b>	<b>20,393</b>	<b>29,266</b>	42,732

#### 3.2 Other trading activities

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	Total 2023
	£	£	£	£
<b>Income from:</b>				
Fundraising events	4,205	13,696	<b>17,901</b>	8,280
<b>Total</b>	<b>4,205</b>	<b>13,696</b>	<b>17,901</b>	8,280

### 4. Expenditure

#### 4.1 Charitable Activities

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	Total 2023
	£	£	£	£
Direct costs	3,274	35,010	<b>38,284</b>	27,427
<b>Total</b>	<b>3,274</b>	<b>35,010</b>	<b>38,284</b>	27,427

**SPREADING SMILES FOUNDATION**

England & Wales - Charity number 1201557

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# Accounts

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Charity Registration No: 1201557

# **SPREADING SMILES FOUNDATION**

ANNUAL REPORT

FOR THE YEAR ENDED 31 December 2023

**Charity Registration No: 1201557**

## **TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 December 2023**



# **SPREADING SMILES FOUNDATION**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 December 2023**

Spreading Smiles Foundation is an international non-profit organisation registered with the charity commission of England and Wales. The Charity is non-profit, and its trustees are volunteers.

## **LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Sumaira Ahmed (Chair – appointed 15 January 2023) Lumturiye Tahiri (appointed 18 November 2023) Faraq Hatari (appointed 15 January 2023) Waqar Ahmed (appointed 15 January 2023)
Charity number	1201557
Registered office	31 Rochford Avenue Chadwell Heath Romford Essex RM6 5DL
Independent examiner	RNM Services Ltd 69 Icknield Drive Ilford Essex IG2 6SE
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN



**SPREADING SMILES FOUNDATION**  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 December 2023

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# **SPREADING SMILES FOUNDATION**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 December 2023**

### **The trustees present their annual report and financial statements for the year ending December 2023**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **OUR OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS -**

To empower individuals, provide emergency aid, relieve poverty or financial hardship in any part of the world with particular focus on vulnerable individuals, particularly those who are disabled, widowed, orphaned or living in poverty.

The year 2023 was the first year of our operation. As a new charity, we face many of the challenges that established organisations have already encountered and overcome. We are continually refining our operations and vision as we grow.

With a 100% donation policy, the trustees have played a crucial role in managing funds efficiently, ensuring every contribution directly supports those in need. Their efforts have been instrumental in overseeing the distribution of resources, while also actively contributing to the charity's mission.

In 2023, our charity also focused on providing crucial medical support to individuals who are unable to afford their treatments. We provided financial assistance to cancer patients, offering them regular support to cover their treatment costs. Additionally, we funded the costs of prosthetic limbs for those in need, provided emergency medical aid, and supplied ongoing medication to individuals with chronic health conditions.

Our support extended to patients who had sustained burn injuries, helping them to receive necessary treatment, and we also provided wheelchairs to nine disabled individuals who had no other means of obtaining mobility aids. These efforts are aimed at alleviating the financial burden of medical care for the most vulnerable, ensuring access to essential treatments and improving their quality of life.

We are committed to supporting individuals living in poverty with disabilities, orphans or widows, in a manner that restores their dignity and self-reliance, ensuring they do not have to depend on others for their livelihood. In 2023, our charity successfully launched several initiatives aimed at promoting financial independence among vulnerable individuals.

As a part of our efforts, we established a sewing school in Pakistan in October 2023 to provide vocational training tailored to the needs of the communities we serve, equipping participants with the skills needed to generate income. In addition to training, we supply the necessary tools, resources, and support to enable individuals to start their small, sustainable businesses.

This approach not only equips beneficiaries with the skills needed to earn an income but gives them opportunity to bring a long-term positive change to their lives. We aim to empower individuals to lead



## **SPREADING SMILES FOUNDATION**

### **ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 December 2023**

more self-sufficient lives and contribute meaningfully to their communities and hope that this can allow them to break the cycle of extreme poverty that they live in.

We also provided funding for small businesses, enabling beneficiaries to open corner shops, set up market stalls, and purchase rickshaws (vehicles) for transporting school children, and small animals to generate income, such as by selling milk.

We remain committed to continually assessing and refining our programs to maximise their impact and ensure that the individuals we serve can thrive.

In 2023, Spreading Smiles also provided vital educational support by funding tuition fees, school uniforms, bags and shoes for orphaned children who had no access to education. This initiative ensures that these children, who would otherwise be deprived of learning opportunities, are able to attend school and build a foundation for a brighter future. Through this support, we aim to break the cycle of poverty and give them the chance to achieve their full potential.

Our organisation also focused on providing monthly food and essential packs to individuals unable to work, particularly in response to the devastating earthquake in Morocco and the severe floods in Pakistan. These food and essential packs included staple items such as rice, flour, and cooking oil, along with hygiene products and other necessities. Our aim was to alleviate immediate hardship and ensure that vulnerable families received vital sustenance and support during these challenging times, helping them navigate the difficulties brought about by these disasters.

Spreading Smiles Foundation broadened its mission to include the welfare of stray animals by offering vital medical care, food, and shelter. Acknowledging the struggles of these vulnerable creatures, we ensured they received necessary veterinary attention and nutritious meals, as well as safe spaces to protect them from harsh conditions and potential dangers. Our commitment to animal welfare is a crucial component of our overall mission to support those in need.

Spreading Smiles Foundation initiated water projects aimed at providing access to clean and safe drinking water for communities in need. Recognising the critical importance of water for health and well-being, we focused on implementing sustainable solutions to address water scarcity and contamination issues. This included the installation of water filtration systems and boreholes in underserved areas, ensuring that families have reliable access to clean water.

Through this initiative, we not only improved the overall health of the communities we served but also empowered individuals by reducing the time spent collecting water, allowing them to focus on education and income-generating activities. Our commitment to ensuring access to clean water is fundamental to our mission of promoting health and improving the quality of life for vulnerable populations.

In 2023, our charity was pleased to provide grants to other charity organisations whose initiatives closely aligned with our mission and values. By supporting these well-regarded charities, we aimed to enhance our collective impact on pressing social issues affecting vulnerable communities. These grants were directed toward projects focused on education, healthcare, and sustainable development, empowering our partners to extend their reach and effectiveness.



## **SPREADING SMILES FOUNDATION**

### **ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 December 2023**

Our careful selection of grantees ensured that their objectives matched our commitment to improving lives and fostering resilience. This collaborative approach reflects our belief in the power of partnership and resource-sharing to drive meaningful, lasting change. Together, we strive to create a more equitable and supportive environment for those in need, reinforcing our dedication to building stronger communities.

In 2023, we were also able to assist in rebuilding homes for widows and others whose residences were destroyed by disasters. Additionally, we supported orphaned girls by providing essential assistance for their weddings, ensuring they have the resources and dignity to start their new lives. Through these initiatives, we strive to create a more compassionate and supportive community for all individuals in need.

Overall, our aim is to provide comprehensive support to individuals facing hardship, particularly widows, orphans, the elderly, and those with disabilities.

#### **Fundraising and Future Goals:**

In September 2023, we held a fundraising dinner event, which was fully sponsored. We also implemented an entry ticket, which helped cover the event costs. The funds raised at the event supported our projects focused on empowering individuals and providing clean water to rural communities in need. We were able to buy rickshaws (small vehicles), help individuals start small businesses and contributed towards a van to assist in transporting schoolchildren. We also opened a new sewing school, giving women the chance to learn valuable skills and improve their livelihoods. On top of that, we installed a water filtration plant that will be providing clean drinking water to hundreds of people. We aim to arrange similar events in the future.

We aim to expand our contributions to local food banks through partnerships with other charities, ensuring essential supplies reach those in need in our local communities, this is especially important to our organisation as we believe charity starts at home and many people are struggling with the current cost of living crisis.

Furthermore, in the coming year, we plan to launch regular coffee mornings to bring together and support individuals facing loneliness or personal challenges, providing them with a safe space for social interaction where they will feel supported.

Internationally, we aim to continue to provide essential monthly food packs and medical care to those struggling, and open more sewing schools, particularly in different cities across Pakistan, empowering women to achieve financial independence. Additionally, we hope to support more individuals by enabling the purchase of rickshaws (small vehicles) and providing essential tools to help them earn a dignified living. Finally, we will prioritise supporting the education of orphans and underprivileged children, ensuring their circumstances do not hinder their academic growth and future.

As trustees, we are planning to visit the areas where our charity is active so we can get a clearer picture of the challenges people face and see the impact of our work firsthand. Meeting the communities we support in person will help us understand their needs better. This also reflects our responsibility to oversee the charity's work, ensuring we are following the Charity Commission's



# **SPREADING SMILES FOUNDATION**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 December 2023**

requirements to manage funds responsibly, make informed decisions, and act in the best interests of those we serve.

#### **FINANCIAL REVIEW**

The financial results of the charity for the year ended December 31st, 2023, are fully reflected in the attached financial statements together with the notes thereon. Total Income £42,732. Total resources expended was £35,357 resulting in net surplus of £7,375. On December 31st, the charity has total funds of £7,375.

The charity has not paid any staff during the year 2023, all the activities were carried out by the volunteers and trustees, any extra expenditures were sponsored by trustees and donors. All donations were spent on charitable causes in line with the 100% donation policy set by trustees.

#### **TAXATION**

The Trustees are of the opinion that as charity, the organisation will be exempt from taxation under the provisions of section 505 of the income and corporation Taxes act 1988.

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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 year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards 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 operation.

#### **GOING CONCERN**

The charity was able to produce a surplus for the year due to the prudent management of donations and fundraising activities. The charity has little to no running costs, as all activities are carried out by volunteers. Generally, funds are raised for specific appeals or projects, and therefore only funds that are raised in this way are used for the expenditure of the charity, such as for grants to individuals or organisations.

We are confident that this prudent approach to expenditure, together with the lack of running costs will mean that the charity remains a going concern for the foreseeable future.



# **SPREADING SMILES FOUNDATION**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 December 2023**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for keeping adequate financial and accounting records that 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 Reports) Regulations

2008 and trust deed. 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.

The trustees' annual report was approved by the board of trustees on 30 of October 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be "S. Ahmed", written over a horizontal line.

Miss Sumaira Ahmed (Chair of Trustees)

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# SPREADING SMILES FOUNDATION

## ANNUAL REPORT

FOR THE YEAR ENDED 31 December 2023

### **Independent examiner's report to the Trustees of Spreading Smiles Foundation**

#### **Year ended 31st December 2023**

I report to the trustees on my examination of the accounts of Spreading Smiles Foundation for the year ended 31st December 2023, which are set out on pages 9

#### **Responsibilities and basis of report**

As the charity trustees of Spreading Smiles Foundation, 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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.

A handwritten signature in black ink, appearing to read 'Shahid Majid', enclosed in a light grey rectangular box.

Shahid Majid

Fellow of Chartered Certified Accountants  
69 Icknield Drive  
Ilford  
Essex  
IG2 6SE



**SPREADING SMILES FOUNDATION**  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 December 2023

**Statement of Financial Activities**

Year ended 31 December 2023

	Unrestricted	Restricted	Total	Total
	2023	2023	<b>2023</b>	2022
	£	£	£	£
<b>Incoming Resources</b>				
Donations & Legacies	12,451	22,001	<b>34,452</b>	-
Other trading income	8,280	-	<b>8,280</b>	-
Total	20,731	22,001	<b>42,732</b>	-
<b>Expenditure on</b>				
Raising funds	7,913	-	<b>7,913</b>	-
Charitable Activities	1,153	26,274	<b>27,427</b>	-
Other	18	-	<b>18</b>	-
Total	9,084	26,274	<b>35,357</b>	-
Net Income/(expenditure)	11,648	(4,273)	<b>7,375</b>	-
Transfers between funds	(12,027)	12,027	-	-
Net movement in funds	(379)	7,754	<b>7,375</b>	-
<i>Reconciliation of funds</i>				
Total funds brought forward	-	-	-	-
Total funds carried forward	(379)	7,754	<b>7,375</b>	-

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



## SPREADING SMILES FOUNDATION

### ANNUAL REPORT

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#### Balance Sheet as of 31 December 2023

	31.12.23	31.12.22
	£	£
<i>Current Assets</i>		
Cash at bank and in hand	7,375	-
Total current Assets	<u>7,375</u>	<u>-</u>
Total net assets	<u>7,375</u>	<u>-</u>
<b>The funds of the charity</b>		
Restricted funds	-	-
Unrestricted funds	<u>7,375</u>	<u>-</u>
	<u>7,375</u>	<u>-</u>

The financial statements were approved by the trustees and were signed on their behalf by

Miss Sumaira Ahmed – Chair

A handwritten signature in black ink, appearing to be 'S. Ahmed', written over a horizontal line.

Date: 30 October 2024



# **SPREADING SMILES FOUNDATION**

## **ANNUAL REPORT**

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### **Notes to the accounts**

#### **1. Accounting Policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with and with the Charities Act 2011.

##### **Going Concern**

The accounts have been prepared on a going concern basis.

##### **Income**

All the charity's revenue resources are recognised in the Statement of Financial Activities when the charity has met the obligation and entitlement to those resources granted and the monetary value can be measured with sufficient reliability.

##### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### **Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.



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**2. Grant making**

Analysis of grants paid (included in cost of charitable activities)	Grants to Institutions	Grants to Individuals	Support costs	Total
	£	£	£	£
Animal Welfare	-	363	-	363
Clean Water Project	-	885	-	885
Gift of Independence	-	1,082	-	1,082
Medical Aid	-	6,020	-	6,020
Morocco Emergency Aid	-	2,000	-	2,000
Mosque Project	-	1,550	-	1,550
Most Needy	-	760	-	760
Orphan Support	-	2,271	-	2,271
Palestine Emergency Aid	2,000	-	-	2,000
Widow Support	-	3,048	-	3,048
	2,000	17,979	-	19,979

**Grants made to institutions**

Name	Purpose	Amount £
MAC Charity	For Palestinian victims of war	1,000
Muslim Futures	For Palestinian victims of war	1,000
		2,000

**3. Cash at bank and in hand**

	31.12.23	31.12.22
	£	£
Cash in bank	7,375	-



## SPREADING SMILES FOUNDATION

### ANNUAL REPORT

FOR THE YEAR ENDED 31 December 2023

#### 4. Details of funds held and movements during the current reporting period

Fund names	Type	Fund balances					Fund balances carried forward
		brought forward	Income	Expenditure	Movement	Transfers	
		£	£	£	£	£	£
Animal Welfare Project	Restricted	-	-	(363)	(363)	363	-
Clean Water Project	Restricted	-	7,535	(915)	6,620		6,620
Gift of Independence Project	Restricted	-	4,246	(3,177)	1,069		1,069
Iftar Packs Project	Restricted	-	-	-	-		-
Medical Aid Project	Restricted	-	1,080	(6,175)	(5,095)	5,095	-
Monthly Food Packs Project	Restricted	-	150	(2,055)	(1,905)	1,905	-
Morocco Emergency Aid Project	Restricted	-	1,744	(2,000)	(256)	256	-
Mosque Project	Restricted	-	1,135	(1,550)	(415)	415	-
Orphan Support Project	Restricted	-	360	(2,271)	(1,911)	1,911	-
Palestine Emergency Aid Project	Restricted	-	216	(2,000)	(1,784)	1,784	-
Qurbani Project	Restricted	-	2,785	(2,720)	65		65
Widow Support Project	Restricted	-	2,750	(3,048)	(298)	298	-
<b>Total Funds</b>			<b>22,001</b>	<b>(26,274)</b>	<b>(4,273)</b>	<b>12,027</b>	<b>7,754</b>



# SPREADING SMILES FOUNDATION

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### 5. Transfers between funds

	<b>Reason for transfer</b>	<b>Amount £</b>
Between unrestricted and restricted funds	To contribute to the costs of the projects where the costs exceeded the income.	12,027