



# **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<br>funds 2024 | Restricted<br>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**

|                                           | 31 Dec 2024  | 31 Dec 2023  |
|-------------------------------------------|--------------|--------------|
| Notes                                     | £            | £            |
| <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> | <b>7,375</b> |
| <b>Net assets</b>                         | <b>6,810</b> | <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> | <b>7,375</b> |

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

|                        | Unrestricted<br>funds 2024<br>£ | Restricted<br>funds 2024<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|------------------------|---------------------------------|-------------------------------|-----------------|-----------------|
| <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

|                     | Unrestricted<br>funds 2024<br>£ | Restricted<br>funds 2024<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|---------------------|---------------------------------|-------------------------------|-----------------|-----------------|
| <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

|              | Unrestricted<br>funds 2024<br>£ | Restricted<br>funds 2024<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|--------------|---------------------------------|-------------------------------|-----------------|-----------------|
| 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          |