

SMILE BURUNDI
Legal and Administrative Information

Charity Registration Number 1207478

Trustees Radu Andreescu (chairman) Lucian Ciortan (died 28 07 24)
Florentin-Alexandru Drogeanu Bianaca-Alexandru Voinescu

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing Trust deed

Legal Status Charitable Incorporated Organisation (from 15th March 2024)

Governing Document Trust Deed dated 12th September 2023

Objects For the public benefit, relief of poverty, financial hardship and sickness, and the advancement of education of children in Burundi, through the provision of grants and services to charities caring for and supporting such children.

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SMILE BURUNDI
TRUSTEES' REPORT
FIFTY-FOUR WEEKS TO 30TH JUNE 2025

The Trustees present their annual report and the independently examined accounts for the 54 weeks to
Introduction

Smile Burundi UK was officially registered as a charity in March 2024. Transactions are shown from that

Fulfillment of the Aims

The Trustees work to deliver the purposes of the charity as described above. Mainly, grants have been through the Association Smile Education Burundi, which runs a house reflecting the charitable purposes CIO in Burundi. A foundational step for Smile Burundi UK involved formalizing strong partnerships with local organizations in Burundi. Early in 2024, we signed a memorandum of understanding with Association Smile

Burundi, a respected charity registered in Burundi. This agreement provided the framework for close collaboration on the ground.

Later, in June 2025, we extended our network by establishing a similar agreement with Smile Education Burundi, also registered in Burundi, which focuses on educational support for children.

Objectives and Activities

Our mission is to provide critical support to malnourished children in Burundi by funding medical care, living expenses, education, and essential infrastructure, working through our Burundian partners.

Smile Burundi UK remains steadfast in its commitment to make a lasting difference in the lives of Burundi's most vulnerable children, ensuring they receive the care, nourishment, and education they deserve.

Risk Assessment

Trustees have reviewed controls of key financial systems and other operational and business risks that the CIO faces and confirm that there are established systems in place to mitigate the significant risks.

Policies

The CIO has the following policies in place: Safeguarding, Health and safety, Conflict of interests, Social media, Complaints procedure, and Data protection.

Activities

Fundraising and Donor Engagement in the UK

Throughout this period, Smile Burundi UK extensively engaged with potential donors who share our vision within the United Kingdom. Our communications highlighted the children's medical conditions, living challenges and educational needs. We focused on educating supporters about the pressing needs faced by malnourished children in Buraniro village, Kayanza province, Burundi. These efforts have cultivated a growing base of committed donors who share our vision

Core Activities and Impact

Through the funding supplied by Smile Burundi UK, Association Smile Burundi operated a children's house that currently supports 24 malnourished children. Our charity financed salaries for the caregivers and staff dedicated to nurturing these vulnerable children.

We provided regular supplies of nutritious food and toys, improving the children's quality of life and psychosocial wellbeing.

Administrative and legal support was also extended to our partner associations to ensure sustainability and compliance with local regulations.

Medical Interventions

Smile Burundi UK has covered various critical medical expenses, including treatment for a broken leg and dental care for one of the children.

A particularly urgent case involved Peline, who suffered a coma episode and was subsequently diagnosed with Type 1 diabetes. We funded her ongoing medical treatment, including the provision of life-saving daily insulin.

A landmark achievement was funding a complex open-heart surgery for Darius, a child diagnosed with a severe heart condition with an estimated life expectancy of only 1 - 2 years without intervention. Smile Burundi UK covered all related costs:

documentation, visas, hospital fees, flight and accommodation expenses for Darius, his mother, and a translator who supported the surgery locally. The surgery was performed at a hospital in South Africa with which we coordinated directly.

Infrastructure Improvements

To improve living conditions at the children's house in Buraniro, Smile Burundi UK financed several infrastructure projects:

Construction of a summer kitchen

Installation of a roof over the backyard for laundry drying

Building of an external shower, toilet, and sinks to enhance hygiene practices

Erection of a new water tank with 5,000-liter capacity to provide a reliable water supply

Transactions with trustees

For oversight purposes, it has been necessary to incur travel expenses for one trustee; however, no other transactions have been made with trustees.

Financial Overview

Funds were disbursed mainly as grants to our partner associations in Burundi. Funds for major surgery, were paid directly to medical institutions or related service providers to ensure transparency and efficiency. Gift Aid repayments has further strengthened our financial position.

The financial position of the Charity is clearly set out in the accounts that follow this report.

Challenges and Outlook

Operating across international borders presents logistical and regulatory challenges. However, our robust partnerships and clear legal frameworks have enabled Smile Burundi UK to maintain strong oversight and impact delivery.

Our priority in the coming year is to expand our donor base further and deepen our support mechanism to ensure the health, wellbeing, and education of children in Burundi continue to improve.

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Radu Andreescu
Trustee

31st July 2025

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SMILE BURUNDI
STATEMENT OF FINANCIAL ACTIVITIES
FIFTY-FOUR WEEKS TO 30TH JUNE 2025

INCOME & EXPENDITURE	Notes	Unrestricted Funds	Restricted Funds	Total
INCOMING RESOURCES		£	£	£
<i>Offerings & Donations Received</i>	1	67,949	800	68,749
TOTAL INCOMING RESOURCES		67,949	800	68,749
Less: RESOURCES EXPENDED				
<i>Charitable Expenditure</i>				
<i>Costs of activities in furtherance of the objects of the charity</i>				
Fundraising		24		24
Grants		35,813	750	36,563
<i>Support costs</i>	1	8,293	50	8,343
<i>Governance</i>	1	1,672		1,672
TOTAL RESOURCES EXPENDED		45,802	800	46,602
NET INCOMING RESOURCES For the 56 weeks		22,147		22,147
as at 30th June 2025		22,147		22,147

**SMILE BURUNDI
BALANCE SHEET
AS AT 30TH JUNE 2025**

Notes	£	£
Intangible Assets		
Formation Costs	1,197	
Less: Amortization in period	1,197	
	<u> </u>	
Current Assets		
Gift Aid Tax Debtor	360	
Cash at Bank and in Hand	22,262	
	<u> </u>	
	22,622	
Less: Current Liabilities payable within one year		
Creditors & Accruals	475	
	<u> </u>	
NET CURRENT ASSETS		22,147
NET ASSETS	£	<u>22,147</u>

Represented By:

FUNDS

Unrestricted

General

22,147

Restricted

22,147

£ 22,147

Approved by Trustees

' July 31st 2025

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Florentin-Alexandru Drogeanu

SMILE BURUNDI
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SMILE BURUNDI
FIFTY-FOUR WEEKS TO 30TH JUNE 2025

I report on the accounts of the CIO for the Year ended 31st December 2024, which are set out on pages 1 to 3. This report is issued in accordance with the provisions of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. It is my responsibility to state whether the accounts give a true and fair view of the charity's financial position and the results of its operations for the year. I am not responsible for preparing the accounts or for ensuring that they are complete and accurate. It is the responsibility of the Trustees to ensure that the accounts are prepared in accordance with the provisions of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. I am responsible for expressing an opinion on the accounts and for reporting on the results of my examination. I am not responsible for the content of the accounts or for ensuring that they are complete and accurate. It is the responsibility of the Trustees to ensure that the accounts are prepared in accordance with the provisions of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. I am responsible for expressing an opinion on the accounts and for reporting on the results of my examination.

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Accounts are true and fair and that they comply with the requirements of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state whether the accounts give a true and fair view of the charity's financial position and the results of its operations for the year. I am not responsible for preparing the accounts or for ensuring that they are complete and accurate. It is the responsibility of the Trustees to ensure that the accounts are prepared in accordance with the provisions of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. I am responsible for expressing an opinion on the accounts and for reporting on the results of my examination.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission for England and Wales under Regulation 31(f). An examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I cannot express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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I Afflick
Accountant
61 Bridge Street
Kington
Herefordshire
HR5 3DJ

12th August 2025

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SMILE BURUNDI
NOTES TO THE FINANCIAL STATEMENTS
FIFTY-FOUR WEEKS TO 30TH JUNE 2025

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, the Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from donations is included at the date net donations are received, and where appropriate included as a debtor at Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or where they are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature. Donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the community and the major use of the buildings.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised. Depreciation is provided for the same. Intangible assets are written off when incurred.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. TRUSTEES EXPENSES

Other than reimbursement of expenses, there were no other payments to, or contracts with Trustees or Connected persons.

3. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 475 for the Independent Examination and preparation of the accounts.

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