

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Magical smiles
Other names charity is known by	
Registered charity number	SC040012
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	<p>The Charity was set up by the members and was recognised as a Scottish Charity with effect from 5th November 2008.</p> <p>A deed of trust and constitutes an unincorporated charity</p> <p>The charity is administered in accordance with the terms of the constitution.</p>
Trustee recruitment and appointment	<p>The Trustees were elected in 5th November 2008.</p> <p>Appointment and removal is in accordance with the terms of the constitution.</p>

Objectives and activities

Charitable purposes	<p>The purpose of the charity is to achieve its objectives are set out in the constitution.</p>
Summary of the main activities in relation to these objects	<p>During the year the charity received donation for an amount of £585760 previous year £50,555.</p> <p>The total expenditure for the year was £90,947, previous year £50,456 The main area of expenditure for the year was Donations, £80,866 and others £10,081.</p>

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year the charity distributed the donations by means of presents in Scotland and throughout the world.

All feedback was positive.

Financial review

Brief statement of the charity's policy on reserves

The charity holds a trustee bank account, this requires approval of 1 trustee to access any of the funds. The main funding of the charity is donation by the public.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	
Date	27/11/2025	

**Report of the Trustee and
Financial Statements for the year ended
31st March 2025**

for

Magical Smiles

MBM Accountancy
211B Main Street
Bellshill
Lanarkshire
ML4 1AJ

Magical Smiles

Contents of the Financial Statements for the year ended 31st March 2025

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Magical Smiles

Report of the Trustees Financial Statements for the year ended 31st March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2016.

The Trustees have adopted the statement of recommended practice (sorp), Accounting and Reporting by Charities issued in March 2005.

Reference and Administration details

Registered Charity number
SC040012



Accountants

MBM Accountancy
211B Main Street
Bellshill
Lanarkshire
ML4 1AJ

Governing Document

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated Charity.

The Charities constitution is dated 5th November 2008

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Magical Smiles

Report of the Trustees Financial Statements for the year ended 31st March 2025

OBJECTIVES AND AIMS

Charitable purposes

The Charitable purposes of the group are to:

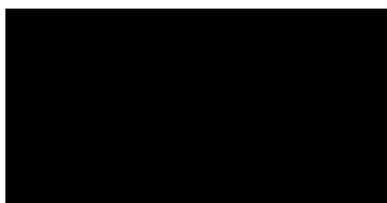
To promote the welfare and relieve the need, hardship and distress of sick children and young people who are in hospital.

To promote racial harmony for the public benefit by fostering better relations between Muslim and Non Muslim children

To promote a better understanding of the Islamic way of life among children.

To liaise with and assist, statutory authorities and voluntary organisations engaged in advancing the welfare sick of children and young people in hospital

ON BEHALF OF THE BOARD



Date...27/11/2025

Magical Smiles

Statement of Financial Activities Financial Statements for the year ended 31st March 2025

	Notes	£ 2025	£ 2024
INCOMING RESOURCES			
Donation		85,760	50,555
TOTAL INCOMING RESOURCES		<u>85,760</u>	<u>50,555</u>
RESOURCES EXPENDED			
Children donation costs		90,947	50,456
Governance Costs		-	-
TOTAL RESOURCES EXPENDED		<u>90,947</u>	<u>50,456</u>
NET INCOME RESOURCES		- 5,187	99
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		<u>18,052</u>	<u>17,953</u>
Total Funds Carried Forward		<u>12,865</u>	<u>18,052</u>

Magical Smiles

Balance sheet As at 31st March 2024

	Notes	£ 2025	£ 2024
FIXED ASSETS			
Tangible Assets		-	-
CURRENT ASSETS			
Cash at Bank and In Hand		12,865	18,052
NET CURRENT ASSETS		<u>12,865</u>	<u>18,052</u>
CURRENT LIABILITIES		-	-
TOTAL ASSETS LESS LIABILITIES		12,865	18,052
NET ASSETS		<u>12,865</u>	<u>18,052</u>
FUNDS			
Unrestricted Funds		12,865	18,052
TOTAL FUNDS		<u>12,865</u>	<u>18,052</u>

Magical Smiles

Notes to the Financial Statements for the year ended 31st March 2025

1 ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities, (FRSSE)

Incoming resources

All incoming resources are included on the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure has been accounted for in the proper manner and classed under heading that aggregate all costs related to the category.

Tangible Fixed Assets

Depreciation is provided on the annual rates and written off over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of trustees.

Restricted funds can only be used for particular objects of the charity

Magical Smiles

Notes to the Financial Statements for the year ended 31st March 2025

2 MOVEMENT OF FUNDS

	£ 2024	MVT	£ 2025
Unrestricted Funds			
General	18,052 -	5,187	12,865
TOTAL FUNDS	<u>18,052 -</u>	<u>5,187</u>	<u>12,865</u>

Net Movement in funds, included in the above as follows

	Income Resources	Resources Expensed	Mvt in Funds
Unrestricted Funds			
General	85,760	90,947 -	5,187
TOTAL FUNDS	<u>85,760</u>	<u>90,947 -</u>	<u>5,187</u>

Magical Smiles

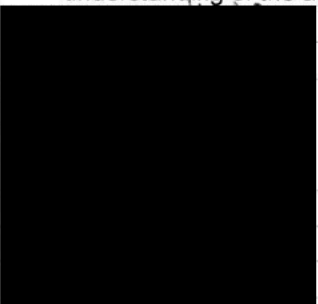
Detailed Statement of Financial Activities Financial Statements for the year ended 31st March 2025

	£ 2025	£ 2024
INCOMING RESOURCES		
Donation	85,760	50,555
TOTAL INCOMING RESOURCES	<u>85,760</u>	<u>50,555</u>
RESOURCES EXPENDED		
Postage & Stationary	96	75
Travel & Accomodation	9,979	9,400
Bank & Other Charges	6	155
Donations	<u>80,866</u>	<u>40,826</u>
	<u>90,947</u>	<u>50,456</u>
TOTAL RESOURCES EXPENDED	<u>90,947</u>	<u>50,456</u>
NET INCOME RESOURCES	<u>- 5,187</u>	<u>99</u>

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Magical Smiles							
Registered charity number	SC040012							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	April	2024	to	31	03	2025	
Set out on pages	One to Seven						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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, I do not express an audit opinion on the accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	27/11/2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Receipts and payments accounts

For the period from	Period 1 (2023)			to	Period 2 (2024)		
	Year	Month	Day		Year	Month	Day
	01	04	2023		31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	85,760				85,760	50,555
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	85,760	-	-	-	85,760	50,555
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	85,760	-	-	-	85,760	50,555
A3 Payments						
Expenses for fundraising activities	10,081				10,081	9,630
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	80,866				80,866	40,826
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	90,947	-	-	-	90,947	50,456
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	90,947	-	-	-	90,947	50,456
Net receipts / (payments)	(5,187)	-	-	-	(5,187)	99
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(5,187)	-	-	-	(5,187)	99

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	18,052				18,052	17,953
	Surplus / (deficit) shown on receipts and payments account	(5,187)				(5,187)	99
						-	
						-	
	Cash and bank balances at end of year	12,865	-	-	-	12,865	18,052
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

			27/11/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To help the needy, hardship and distress children in the community and in hospital.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
General	85,760				85,760	50,555
					-	
					-	
					-	
Total	85,760	-	-	-	85,760	50,555

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
General			-	-
			-	
			-	
			-	
Total	-	-	-	-

[illegible]

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General	80,866				80,866	40,826
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	80,866	-	-	-	80,866	40,826

Magical Smiles

SC040012

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1—enter name of fund below	Unrestricted fund 2—enter name of fund below	Unrestricted fund 3—enter name of fund below	Unrestricted fund 4—enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	85,760				85,760	50,555
Legacies					-	
Grants	-				-	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	85,760	-	-	-	85,760	50,555
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	85,760	-	-	-	85,760	50,555
Payments						
Expenses for fundraising activities	10,081				10,081	9,630
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	80,866				80,866	40,826
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
					-	
Sub total	90,947	-	-	-	90,947	50,456
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	90,947	-	-	-	90,947	50,456
Net receipts / (payments)	(5,187)	-	-	-	(5,187)	99
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,187)	-	-	-	(5,187)	99

Nature and purpose of funds

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Magical Smiles

SC040012

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						