Registered number: 09626673
Charity number: 1163423

SMILE INTERNATIONAL

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SMILE INTERNATIONAL
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chairman's Statement	2
Trustees' Report	3 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 21

SMILE INTERNATIONAL

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Jane Whitfield, Chair of Trustees Clive Doubleday Sandra Boreham Cheryl Summers Ruth Doubleday
Company registered number	09626673
Charity registered number	1163423
Registered office	PO Box 171 Bourne PE10 1FB
Company secretary	Ruth Doubleday
Chief executive officer	Tim Doubleday

SMILE INTERNATIONAL

(A Company Limited by Guarantee)

CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

The chairperson presents their statement for the year.

I am pleased to introduce the Trustees Report with the Financial Statements for 2025/26.

Our main areas of activity are represented by the acronym FEED:

F eeding

E ducating

E mpowering

D eveloping

Smile International is passionate about helping to relieve suffering and poverty around the world through our FEED programmes – Feeding, Educating, Empowering and Developing, as well as our Child and Widow Sponsorship programmes. We are dedicated to giving hope to those in need and providing people with an opportunity to develop emotionally, physically, socially and spiritually.

In UGANDA, we provide children with an education to help them escape the cycle of poverty through our Child Sponsorship programme. We also focus on empowering individuals and help them to become self-sufficient through our Empowering programme, so they can earn a living and support their families.

In ZIMBABWE, through our Feeding programme, we provide a meal for many children each school day. As well as feeding children, we also provide food parcels for widows and pastors every month. Over the years, through our Developing programme, we have been able to build new classrooms, toilet blocks, kitchen shelters and church buildings, as well as water supplies to provide fresh water.

In KOSOVO, we have previously supported war widows and their families and provided palliative care to cancer patients. We provided free medical assistance as well as medicines for pain relief. We still have our own purpose-built Smile Centre, which accommodates guests and hosts conferences.

We thank God for the privilege it is to serve Him and His people and for the wonderful way He has continued to help us care for many struggling children and families across the world during this past year. We are so grateful for the generosity and encouragement of our supporters, which has enabled us to maintain and develop our core activities.

JDWhitfield

Jane Whitfield
Chair of Trustees

Date: 14 October 2026

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2025 to 31 March 2026. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• Policies and objectives

• To transform whole lives; body and soul, of the most vulnerable people who have been damaged by war, poverty, illness and natural disaster

• To work in effective partnerships to make a real difference to those in need

• To be an organisation where every person and gift of time, money or goods is used to best effect and which exercises good stewardship of resources

• To keep our supporters informed about activities

• To train and develop our staff and volunteers to be effective in their work and ministry

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Objectives and activities (continued)

- **Activities undertaken to achieve objectives**

Income

Overall income was £243,897 in 2025/26.

Expenditure

Expenditure was £121,760.

We endeavoured to maintain the proportion of expenditure going to charitable activities at more than 75% of our total expenditure. This year the percentage was 93.7% (2025 - 92.4%).

CHILD SPONSORSHIP

Our Child Sponsorship programme has continued with the children benefitting from receiving an education to help them escape the cycle of poverty. When a person sponsors a child, for just £30 per month, it changes their life but what we often forget, is that it changes ours too. Child Sponsorship actively turns tears into smiles and helps give a child the support they need to grow and change their lives. Each child is the future of their country, and we are passionate in serving these children so that they can reach their God-given potential.

WIDOW SPONSORSHIP

It has always been at the heart of what Smile International has done, to care for and look after widows in their time of need. We truly believe that God holds widows close to His heart and this is what drives us to help support, care for and turn their tears into smiles. We feel so passionate about being their support that we have a Sponsor a Widow programme, where people can regularly sponsor a widow for just £25 a month and become their friend from afar. The help they receive from Smile International means they know that someone cares for them, cares about their challenging situation and cares enough to help them through it.

OUR WORK OVERSEAS

UGANDA

Many children would love to attend school and learn in order to make a difference to their lives, but very often they are faced with the debilitating despair of progressing into the cycle of poverty. It is such a privilege to have the opportunity of an education, and we do not want children to miss out on that privilege just because they are poor. In Uganda we have a Child Sponsorship programme where we provide school fees, and other necessities for children, in order that they can attend school and stand a real chance in achieving their dreams.

We are also passionate about empowering those who dream to become self-sufficient, and we provide this opportunity through our micro-financing programmes. It is all about how to make a small business sustainable which will therefore generate income for the future.

ZIMBABWE

We are passionate about feeding the hungry in Zimbabwe each school day. These children are from very deprived families who struggle to survive, which means many children often arrive at school extremely hungry. Some of the children we work with are child-headed families and so do not have any parents or older family members to look after them. We provide food and practical support to these children to ensure that they do not go hungry. As well as feeding children, we also provide food parcels for widows and pastors regularly. As a result of Smile's help, local communities have been considerably transformed, through our development work of building a cookhouse and feeding shelter, as well as classrooms, which empowers the local community.

Objectives and activities (continued)

KOSOVO

In 2011 we set out with a plan to start a palliative care programme in Kosovo to provide professional end of life care for terminally ill patients. Our aim was to support the care of seriously ill and dying patients in their homes, bringing comfort and dignity to people and help them live life to the full, for whatever time they have left. Since then, we have trained over 3,200 doctors and nurses in end-of-life care. We have completed over 21,500 homecare visits and have treated thousands of patients. We have therefore accomplished our mission which we set out to achieve in 2011 and will therefore no longer be running our palliative care project in Kosovo. We have felt privileged to serve the people of Kosovo during the past decade with this project and are pleased that the government of Kosovo is now helping to provide healthcare for cancer patients. We still have our Smile Centre there which can accommodate guests and host conferences throughout the year.

- **Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees are mindful of the Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Smile International work with some of the poorest people around the world providing food, education, spiritual and medical care to those in need, irrespective of their race, faith or nationality, and have ensured that the activities undertaken contribute to the aims and objectives of the charity. In addition, by putting to good use items that would otherwise go to waste, the charity has a positive impact on the environment. The Trustees are therefore confident that Smile International meets the public benefit requirements.

Achievements and performance

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The Trustees continued to review the appropriate level of reserves required annually. The main purpose of our reserves is:

• To enable us to react to challenges when they arise.

In practice this means aiming to have at least £500 kept in our reserves. The trustees can confirm that this target amount has been met for this financial year.

Reserves of the charity fall into two types:

Restricted funds

These are funds where a donor has stipulated how their donation is to be spent. In most cases there will be a time difference between when such funds are received and when they are spent. In particular, there may be a need for immediate relief work, followed by longer-term rehabilitation and development projects, resulting in part of the restricted appeal monies being expended over a number of years. Sometimes it takes time to raise sufficient funds to be able to start a project so there may also be a delay in making expenditure.

Unrestricted funds

These are funds where there is no stipulation from the donor as to how the donation may be spent. Within certain operating needs, the Trustees' policy is to ensure that all funds are expended as soon as possible, in order to fulfil the purpose of the donations, while guaranteeing these resources are used effectively. Not only does this achieve the goals of the charity to help those in need, but this also means that we can give speedy feedback to donors, which helps inspire confidence in our work and motivates donors to continue their support.

- **Company status**

In 2017, Smile International upgraded its status to that of a limited company whilst keeping its registered charitable status.

Smile International is a company limited by guarantee, registered in England and Wales. Company registered number 9626673. Registered Charity Number 1163423. Smile International is also registered with the Fundraising Regulator.

As a limited company and registered charity, our accounts are independently reviewed and the accounts will be submitted to Companies House.

We also report to the Charity Commission, an independent body that regulates activities of charities in the UK.

Structure, governance and management

- **Constitution**

Smile International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 06/06/15.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

- **Financial risk management**

The Trustees acknowledge their responsibility to undertake a risk assessment of the Charity's work and regularly review all aspects of Smile International's work. Risk management plans are implemented. The Trustees keep this process under regular review. The main risks are financial, and in particular:

- The shortage of unrestricted income to maintain expenditure and our reserves policy.
- The uncertainty of foreign exchange rate fluctuations and inflation abroad on the cost of projects.
- Fraud, through assets being abused or misdirected through poor financial controls or dishonesty in countries where we operate.

We regularly monitor and, where necessary, address these risks.

Plans for future periods

The ongoing main objective for 2026/27 is to continue working towards helping as many people that need our help throughout this next year as well as help to continue to maintain our existing projects. Our aim is also to increase and gain more supporters who can help to support us on our journey throughout the next financial year. The Trustees would like to express their gratitude to all our supporters and donors, big or small, and their deep appreciation to all our staff, volunteers, supporters and partner organisations for their commitment and contribution to the vision and values of Smile International. We continue to trust the Lord as we move forward in faith.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

JDWhitfield
.....
Jane Whitfield
Chair of Trustees

Date: 14 October 2026

SMILE INTERNATIONAL

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Smile International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Stephen Fryer Dated: 14 October 2026

Stephen M Fryer FCA

Hedley Dunk Limited t/a Xeinadin

SMILE INTERNATIONAL

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies	3	232,019	11,878	243,897	143,287
Other income		-	-	-	-
Total income		232,019	11,878	243,897	143,287
Expenditure on:					
Raising funds		7,656	-	7,656	8,709
Charitable activities	4	109,770	4,334	114,104	106,386
Total expenditure		117,426	4,334	121,760	115,095
Reconciliation of funds:					
Total funds brought forward		118,918	-	118,918	90,726
Net movement in funds		114,593	7,544	122,137	28,192
Total funds carried forward		233,511	7,544	241,055	118,918

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

SMILE INTERNATIONAL

(A Company Limited by Guarantee)
REGISTERED NUMBER: 09626673

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		2025 £
Fixed assets					
Tangible assets	9		242,851		246,882
			242,851		246,882
Current assets					
Debtors	10	4,196		4,213	
Cash at bank and in hand		76,917		9,247	
		81,113		13,460	
Current liabilities					
Creditors: amounts falling due within one year	11	(82,909)		(141,424)	
Net current liabilities			(1,796)		(127,964)
Total assets less current liabilities			241,055		118,918
Total net assets			241,055		118,918
Charity funds					
Restricted funds	12		7,544		-
Unrestricted funds	12		233,511		118,918
Total funds			241,055		118,918

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

JDWhitfield

Jane Whitfield
Chair of Trustees
Date: 14 October 2026

The notes on pages 11 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. General information

Smile International is a private limited company by guarantee registered in the UK. It is also a registered charity in the UK, with its operations and principal activities disclosed in the Trustees' Report. The principal place of business is the same as the registered address.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Smile International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements are prepared on a going concern basis. After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate current reserves and future sources of income to continue in operational existence for at least twelve months following the approval of these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Office equipment	-	25% reducing balance

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Donations	148,975	11,878	160,853	113,692
Legacies	83,044	-	83,044	29,595
	232,019	11,878	243,897	143,287
Total 2025	140,329	2,958	143,287	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Projects	109,770	4,334	114,104	106,386
Total 2025	103,428	2,958	106,386	

5. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	Total funds 2025 £
Projects	53,270	60,834	114,104	106,386
Total 2025	54,026	52,360	106,386	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Projects 2026 £	Total funds 2026 £	Total funds 2025 £
Projects	27,411	27,411	21,557
Sponsorship	6,922	6,922	11,704
Travel	3,889	3,889	5,438
Rent & Rates	1,260	1,260	635
Light & Heat	848	848	786
Insurance	-	-	900
Printing, postage & stationery	2,303	2,303	2,017
Computer costs	2,640	2,640	2,446
General expenses	4,038	4,038	4,424
Bank charges	1,414	1,414	1,199
Telephone	2,545	2,545	2,920
	53,270	53,270	54,026
Total 2025	54,026	54,026	

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Projects 2026 £	Total funds 2026 £	Total funds 2025 £
Staff costs	26,463	26,463	20,629
Depreciation	5,922	5,922	5,982
Advertising	3,645	3,645	4,522
Rent & Rates	3,825	3,825	3,696
Insurance	824	824	1,235
Printing, postage & stationery	4,342	4,342	2,765
Computer costs	5,737	5,737	2,138
Legal & Professional	4,828	4,828	6,523
Bank charges	207	207	182
Telephone	885	885	1,088
(Profit)/Loss on disposal of fixed assets	286	286	-
Accountancy costs	3,870	3,870	3,600
	60,834	60,834	52,360
Total 2025	52,360	52,360	

6. Independent examiner's remuneration

	2026 £	2025 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,150	2,000
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	1,720	1,600

7. Staff costs

	2026 £	2025 £
Wages and salaries	33,739	28,856
Contribution to defined contribution pension schemes	380	482
	34,119	29,338

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2026 No.	2025 No.
Staff	2	3

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £NIL).

During the year ended 31 March 2026, no Trustee expenses have been incurred (2025 - £NIL).

9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2025	287,100	420	4,374	291,894
Additions	-	-	2,177	2,177
Disposals	-	-	(816)	(816)
At 31 March 2026	287,100	420	5,735	293,255
Depreciation				
At 1 April 2025	40,832	364	3,816	45,012
Charge for the year	5,742	15	165	5,922
On disposals	-	-	(530)	(530)
At 31 March 2026	46,574	379	3,451	50,404
Net book value				
At 31 March 2026	240,526	41	2,284	242,851
At 31 March 2025	246,268	56	558	246,882

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

10. Debtors

	2026 £	2025 £
Due within one year		
Other debtors	2,619	2,466
Prepayments and accrued income	1,577	1,747
	4,196	4,213

11. Creditors: Amounts falling due within one year

	2026 £	2025 £
Pension fund loan payable	74	74
Other creditors	78,500	136,915
Accruals and deferred income	4,335	4,435
	82,909	141,424

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
General Funds - all funds	118,918	232,019	(117,426)	233,511
Restricted funds				
Feeding	-	6,146	(2,594)	3,552
Educating	-	50	(50)	-
Empowering	-	248	(248)	-
Child Sponsorship	-	5,434	(1,442)	3,992
	-	11,878	(4,334)	7,544
Total of funds	118,918	243,897	(121,760)	241,055

Statement of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	90,726	140,329	(112,137)	118,918
Restricted funds				
Feeding	-	2,610	(2,610)	-
Educating	-	100	(100)	-
Empowering	-	248	(248)	-
	-	2,958	(2,958)	-
Total of funds	90,726	143,287	(115,095)	118,918

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
General funds	118,918	232,019	(117,426)	233,511
Restricted funds	-	11,878	(4,334)	7,544
	118,918	243,897	(121,760)	241,055

Summary of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	90,726	140,329	(112,137)	118,918
Restricted funds	-	2,958	(2,958)	-
	90,726	143,287	(115,095)	118,918

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	242,851	-	242,851
Current assets	73,569	7,544	81,113
Creditors due within one year	(82,909)	-	(82,909)
Total	233,511	7,544	241,055

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	246,882	246,882
Current assets	13,460	13,460
Creditors due within one year	(141,424)	(141,424)
Total	118,918	118,918

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £380 (2025 - £482) Contributions totalling £74 (2025 - £74) were payable to the fund at the balance sheet date and are included in creditors.

16. Operating lease commitments

The Charity had no commitments under non-cancellable operating leases at 31 March 2026.

17. Related party transactions

The son and daughter of two Trustees are employed by the charity. They received total remuneration for their services to the charity of £25,140 gross pay and £380 in employers pension contributions. In the prior year, they received total remuneration of £28,548 in gross pay and £482 in employers pension contributions. These amounts are included in staff costs.

Donations received during the year from Trustees and close family members amounted to £6,507 (2025 - £6,021) and are included in income from donations.

Amounts owed to two Trustees at the balance sheet date amount to £70,000 (2025 - £87,865) in respect of their former employment in roles separate from their duties as Trustees. No remuneration was paid to these individuals in respect of their duties as Trustees. Their employment had ceased prior to their appointment as Trustees.