Smile4Ghana CIO

ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE YEARENDED 31 DECEMBER 2025

(CHARITY No. 1182160)

SMILE4GHANA CIO

FOR THE YEAR ENDED 31 DECEMBER 2025

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SMILE4GHANA CIO
ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1177632
ADDRESS	132 Knights Hill LONDON SE27 0SR
ACCOUNTANTS	Grant Accountants Limited 7 Glenrosa Road Reading RG30 6AN

TRUSTEES SERVING DURING THE YEAR AND SINCE THE YEAR END

Dr George Brown (Chairman)
Dr Malcolm Farr
Dr. Christopher Vondee
Mrs Patience Vondee
Mrs Philomena Brown
Mrs Cynthia Kudzi-Farr

BANKERS	Barclays Bank plc 167 High Street Bromley KENT BR1 1NL
WEBSITE ADDRESS	Smile4Ghana – Dental Charity at work
SOCIAL MEDIA LINKS	Smile4ghana (@s4ghana) • Instagram photos and videos

SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2025

The Trustees present their report and financial statements of the Charity for the period ended 31 December 2025 The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, 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 published on 16 July 2014.

THE BIRTH OF SMILE4GHANA

In 2008, the Ghanaian Doctors and Dentists Association of UK and Ireland (GDDA-UK) made a trip to Ghana under the auspices of the International Organisation for Migration (IOM)'s Migration for Development in Africa (MIDA) initiative. This gave them an opportunity to see the dental needs of the Ghanaian people first hand and the dire need for dental care facilities in most places outside Accra, the capital.

Thereafter, a few London based dentists with connections to Ghana began thinking about how to make dental care available to the population by means of organised charitable outreach programmes, drawing on stakeholders from various sectors of Ghanaian societies in the UK, Ghana and the diaspora. Discussions were held over the following months with various colleagues to seek out those who might be interested in the idea.

Chris Vondee, George Nana Brown and Malcolm Farr, all dental surgeons from the UK met in Accra, Ghana in August 2017 and after a brief discussion, felt they could form a charitable group to include their wives, Pat Vondee, Philomena Brown and Cynthia Kudjoe-Farr with the aim of running dental outreach programmes in Ghana. It turned out that Dr Brown and his wife, Philomena Brown, owned their own mobile dental unit as well as a dental clinic in Ghana and had been undertaking Outreach and Charity operations since 2014. Professor Francis Zotor, who was also closely associated with the Ghana DenGDDA-UK expressed interest in assisting the Charity in his capacity as the Director of International Programmes at the University of Health and Allied Sciences in the Volta region of Ghana. The group agreed to meet again in London at the next available opportunity.

Smile4Ghana is the consequence of these early trips and the conversations that followed. On 21 February 2020, Smile4Ghana received formal UK charity status as a Charitable Incorporated Organisation with registration number 1182160 (initially known simply as Smile Ghana).

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are the promotion of oral health and the provision of the basic dental services for the people of Ghana, free, at the point of delivery. This would include, but not limited to, the following:

- preventive care, i.e. cleaning, routine dental check-ups;
- restorative care, i.e. fillings and crowns;
- endodontics, i.e. root canals;
- oral surgery - tooth removal and minor surgical procedures such as tissue biopsy and drainage of minor oral infections;
- orthodontics--retainers, braces, etc.

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SmileGhana intends to engage in oral health education, emergency pain relief, preventative advice, referrals to the local hospitals and distribution of oral health products to include toothpastes, toothbrushes, leaflets etc. The Charity also intends to assist with the training of dental health care professionals and Community Health Officers (COHO) with the support of the Ministry of Health in Ghana.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Smile4Ghana is dedicated to promoting oral health and providing **free basic dental care at the point of delivery** for remote, and underserved communities across Ghana. Driven by the philosophy that oral hygiene is vital to general well-being, the organisation delivers emergency pain relief, preventive cleanings, restorative treatments, and essential public health education.

2025 Key Milestones & Impacts

- **The 6th Dental Outreach (April 2025):** Operating out of the Essikado Railway Grounds in the Western Region of Ghana, a team of dedicated local and international dental volunteers delivered specialised care to over 800 patients.
- **Comprehensive Healthcare Triage:** The outreach integrated a holistic medical screening component. Before receiving dental procedures, patients went through a specialized medical station where clinicians assessed blood pressure and blood glucose levels.
- **Strategic NGO & Corporate Alliances:** Smile4Ghana expanded its operational footprint by partnering with the Jon Moore International and Nana Kobina Nketsia V, Paramount Chief of Essikado and corporate sponsors like British Airways, the Mohinani Group, Coca Cola Bottling Co. Ghana Ltd and the British High Commission in Ghana
- **Other sponsors:** Dental Sky with donation of dental supplies
- **National Recognition:** Acknowledging the charity's expanding footprint, Smile4Ghana was nominated for the Charity or Social Enterprise of Healthcare Impact in Ghana award by GDDA-UK.

Pictures have a way of communicating that words cannot and below are a few pictures that captured the key elements of this outreach:



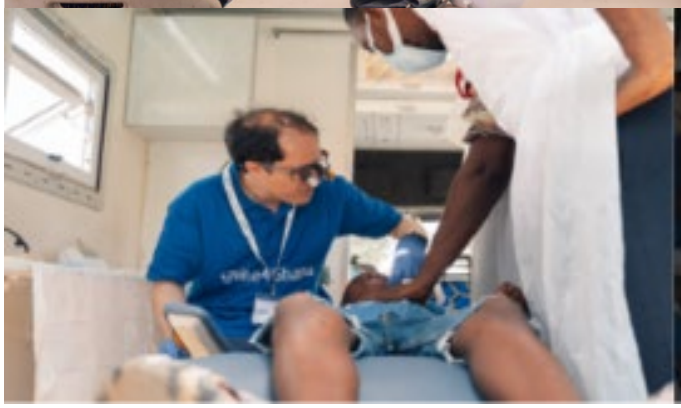
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Operational Delivery & Clinical Output

Throughout the 2025 outreach campaigns, the volunteer teams tackled extreme cases of long-term dental neglect with restricted resources, successfully delivering:

- **Oral Surgery & Pain Relief:** Critical extractions and minor oral procedures to alleviate chronic suffering.
- **Restorative & Preventive Care:** Dental examinations, cleanings, and target fillings, alongside early screenings for oral cancers and severe gum diseases.
- **Public Oral Hygiene Advocacy:** Community-wide education campaigns to battle ignorance, introducing basic daily dental habits to hundreds of children and adult community members who had never previously accessed a dentist.
- **Weija leprosorium:** In June 2026, we were also able to give dental care, oral health advice and tooth brushing techniques to residents and street kids here in partnership with Father Campbell.

FUTURE PLANS

For 2026, we are proud to collaborate with the Mfantsipim Old Students Association (MOBA) as part of Mfantsipim School's 150th anniversary. As part of the celebrations, we are heading to Cape Coast where we aim to treat 800 plus patients, distribute dental supplies to the local fishing communities and provide oral health education to the community generally.

Members of the public who wish to support this outreach can donate here

FINANCIAL REVIEW

In the year to 31 December 2025, the charity received a total of £29,869 in donations (2024 - £15,236). Expenditure in the year mainly related to the outreach in the year came to £29,325 (2024 - £12,968). The charity thus ended the year with net surplus of £544 and net assets of £4,932 (2024 - £4,388).

RESERVES POLICY
The Trustees have a policy to hold reserves of £1,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities as well as the commitment of the founding trustees.

INVESTMENT POLICY
The Charity does not normally hold funds for a significant period, as amounts raised for specific projects would usually be expended in treatment programmes in Ghana in the same year.

RISK MANAGEMENT
The Trustees have considered risk in respect of the day-to-day management of its financial and other affairs and consider them to be minimal. The Charity's accounts and records are independently examined annually.

SMILE4GHANA CIO
ANNUAL REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 21 February 2020. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years but may be available for re-appointment.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the Constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met formally three times during the period.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and 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 and Wales requires the trustees to prepare financial statements for each 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 the financial statements the trustees are required to:

a) select suitable accounting policies and then apply them consistently.
b) observe the methods and principles in the applicable Charities SORP.
c) make judgements and estimates that are reasonable and prudent.
d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation

The trustees are responsible for keeping accounting records which 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 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Smile4Ghana website.

Approved by the Trustees on 13 November 2026 and signed on their behalf by

George Brown
Trustee

SMILE4GHANA CIO
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Smile4Ghana CIO for the year ended 31 December 2025, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with 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 you as 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 statement below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grant Accountants Limited
Certified Chartered Accountants
Address: 7 Glenrosa Road
Reading RG30 6AN

Date: 13 November 2026

SMILE4GHANA CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 December 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Income			
Donations		29,869	15,236
Subscriptions		-	0
		29,869	15,236
Expenditure			
Charitable activities			
Treatment programme in Ghana		27,439	12,133
Overheads			
Promotional costs		1,759	500
Other costs		128	335
		29,325	12,968
Net incoming resources for the year		544	2,268
Transfer between funds		-	0
		544	2,268
Fund balances brought forward		4,388	2120
Fund balances carried forward		4,932	4,388

SMILE4GHANA CIO
BALANCE SHEET
AS AT 31 December 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Stock		345	225
Cash at bank		4,587	4,163
		4,932	4,388
Amount due within one year		0	0
NET ASSETS	5	4,932	4,388
FUNDS			
Unrestricted funds		4,932	4,388
Restricted funds		0	0
		4,932	4,388

(The notes form part of this account)

The accounts were approved by the Trustees 13 November 2026 and signed on their behalf by: -

George Brown
Board Chair

SMILE4GHANA CIO
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation, uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, the trustees are committed to the vision and would do whatever it takes to ensure the work of the charity continues including provision of funding from personal sources. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 December 2025

2. Resources expended

	2025	2024
	£	£
Charitable activities		
Treatment programme in Ghana		
Overseas travel	10,480	4,937
Local travel	1,534	1,500
Other field costs	12,353	4,902
Dental materials	3,072	794
Advocacy and publicity		0
Adminstrative costs	-	0
	27,439	12,133

3. Staff costs and numbers

There were no employees in the period.

4. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered during the year.

5. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Dental materials	345		345
Cash and bank	4,587		4,587
Creditors - due within one year	-		-
	4,932		4,932