REGISTERED COMPANY NUMBER: CE026292 (ENGLAND AND WALES)

REGISTERED CHARITY NUMBER: 1194609

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2025

For

SHAY'S SMILES

SHAY'S SMILES

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FOR THE YEAR ENDED 31 DECEMBER 2025

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SHAY'S SMILES

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE026292 (England and Wales)

Registered Charity number

1194609

Company registration number

09829049

Registered office

The Dene
Aspley Hill
Woburn Sands
Milton Keynes
MK17 8NN

Trustees
The directors of the charitable company are the trustees for the purpose of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs N O'Dea-Patel
Mr D Patel
Mrs J Pappacoda
Mr D Newton

Independent examiner
Essendon Accounts and Tax Limited
3 Warren Yard
Warren Park
Stratford Road
Wolverton Mill
Milton Keynes
MK12 5NW

SHAY'S SMILES

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

A new trustee or new trustees may be appointed at any time (either by way of replacement or addition).

A trustee may be appointed or discharged by a resolution of a meeting of the Trustees, provided that a memorandum declaring such appointment or discharge by shall be signed as a deed, either at the meeting by the person presiding or in some other manner directed by the meeting and attested by the two other persons present at the meeting.

Induction and training of new trustees

The chair of the trustees is responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the Memorandum and Articles of Association, administrative procedures, the history and philosophical approach of the charitable company. A new trustee would receive copies of the previous year's annual report and financial statements and a copy of the Charity Commission leaflet 'The Essential Trustee: What you Need to Know'. New trustees would also be encouraged to review other leaflets and publications issued by the Charity Commission.

Risk Management

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable company's main activities are:
The relief of sickness and the preservation and protection of good health among people suffering with glioblastoma brain tumours and their families and carers, in particular by:

- Providing information and support services to assist their research into treatment options;
- Providing grants of financial assistance to help with access to specialist doctors, testing and/or treatments where appropriate and associated costs of care; and
- Promoting and funding research into glioblastoma brain tumours, the useful results of which will be disseminated for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Fundraising through sponsored events and donations from individuals and organisations.

Research support

During the period, the Charity has provided grant to 1 family of a terminally ill child. The cost is amounted to £4,000. The Charity also provided £168,662 to Brain Tumour Research.

FINANCIAL REVIEW

Reserves Policy

The trustees have the power to establish funds for particular purposes or to maintain the reserves.

During the year the charitable company handled income of £ 181,952 and expense payments of £200,873. Cash reserves at the end of the period are £248,529 which are judged reasonable by the trustees.

The reserves policy of the charity is to maintain reserves of £10,000 to cover any unforeseen outgoings. The Trustees have retained £20k reserves for support for families and £200k reserves for ongoing research project commitments.

DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER

We, the directors of the company who held office at the date of the approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- There is no relevant information of which the independent examiners are unaware; and
- We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

ON BEHALF OF THE BOARD:

.....
Mrs N O'dea-Patel – Trustee

Date: 29 October 2026

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

SHAY'S SMILES

I report on the accounts for the year ended 31 December 2025 set out on pages five to twelve.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors for the purposes of company law) 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 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 statements below.

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 aspect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Roger Eddowes FCCA
For and on behalf of
Essendon Accounts and Tax Limited
3 Warren Yard
Warren Park
Stratford Road
Wolverton Mill
Milton Keynes
MK12 5NW
Date: 29 October 2026

SHAY'S SMILES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Incoming resources from charitable activities	2	56,631	-	56,631	59,111
Voluntary income	3	125,321	-	125,321	96,141
Total incoming resources		**181,952**	**-**	**181,952**	**155,252**
RESOURCES EXPENDED					
Donations		172,662	-	172,662	8,000
Charitable activities					
Direct costs of charitable activities	4	26,186	-	26,186	22,255
Governance costs	5	2,025	-	2,025	1,662
Total resources expended		**200,873**	**-**	**200,873**	**31,917**
NET INCOMING/(OUTGOING) RESOURCES		**(18,921)**	**-**	**(18,921)**	**123,335**
Total funds brought forward		253,684	-	253,684	130,349
TOTAL FUNDS CARRIED FORWARD		**234,763**	**-**	**234,763**	**253,684**

The notes form part of these financial statements

SHAY'S SMILES
BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
CURRENT ASSETS					
Debtors	8	-	-	-	-
Cash at bank	9	248,529	-	248,529	267,410
		248,529	-	248,529	267,410
CREDITORS					
Amounts falling due within one year	10	(13,766)	-	(13,766)	(13,726)
NET CURRENT ASSETS/(LIABILITIES)		234,763	-	234,763	253,684
TOTAL ASSETS LESS CURRENT		234,763	-	234,763	253,684
NET ASSETS		234,763	-	234,763	253,684
FUNDS					
Unrestricted funds	11	234,763	-	234,763	253,684
Restricted funds		-	-	-	-
TOTAL FUNDS		234,763	-	234,763	253,684

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not yet required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

Mrs N O'Dea-Patel

SHAY'S SMILES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Event takings	56,624	59,111
Commission	7	-
	56,631	59,111

3. VOLUNTARY INCOME

	2025	2024
	£	£
Donations	125,321	96,141
	125,321	96,141

4. CHARITABLE ACTIVITY COSTS

	2025	2024
	£	£
Fundraising, events and registration costs	26,186	22,255
Travel expenses	-	-
	26,186	22,255

SHAY'S SMILES
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2025

5. GOVERNANCE COSTS

	2025	2024
	£	£
Accountancy	579	528
Bank charges	311	200
Insurance	1,135	934
	2,025	1,662

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	-	-

Trustees expenses relate to expenses paid to all trustees in respect of travel and consulting costs incurred.

7. STAFF COSTS

There were no staff costs for the year ended 31 December 2025.
No employees received emoluments in excess of £60,000.
The average number of employees during the year was nil.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	-	-

9. CASH AT BANK

	2025	2024
	General fund	General fund
	£	£
Bank current account	248,529	267,410

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	-
Accrued expenses	13,766	13,727
	13,766	13,727

11. MOVEMENT IN FUNDS

	2025	2024
	£	£
Unrestricted funds		
General fund	234,763	253,684
TOTAL FUNDS	234,763	253,684

The notes form part of these financial statements

SHAY'S SMILES
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2025

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Balance as at 01 January 2025	Incoming resources	Resources expended	Balance as at 31 December 2025
		£	£	
Unrestricted funds				
General fund	253,684	181,952	(200,873)	234,763
TOTAL FUNDS	253,684	181,952	(200,873)	234,763

12. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the trustees.