REGISTERED CHARITY NUMBER: 1198185

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

FOR

SMILE RELIEF TRUST

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

SMILE RELIEF TRUST

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SMILE RELIEF TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

For the public benefit the relief of those in need by reason of youth, age, ill-health, disability, or social or economic disadvantage in particular but not exclusively by coordinating and developing services such as, the provision of clean water, shelter, clothing, food, finance, medical treatment, educational materials and such other services for those in need as the trustees may determine.

Significant activities

The charity collects donations from UK based businesses.

These funds are used as follows:

a. Remitted as grants to its sister organisation in Pakistan called Smile Relief Organisation which is a non profitable community fund. The fund then allocates the grants to local based projects based on the objectives set out above.

b. As grants to UK registered Charities to meet the same objectives.

c. Buy food for local foodbanks in East London to support the needy and less privileged

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

As a charity we are asked by the Charity Commission to consider whether our activities provide" a public benefit."

The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

FINANCIAL REVIEW

Financial position

The total income for the year amounted to £18,163 (2025: £22,164), whereas total resources expended were £17,263 (2025: £21,792) leaving a surplus for the year of £900 (2025: surplus £372). The total funds of the charity as at 31 March 2026 amounted to £423 (2025: deficit £477).

Reserves policy

The trustees consider that the reserves held are sufficient to continue the charities activity in future years. The trustees actively review the major risks which the charity faces on a regular basis and have also examined other operational risks faced by the charity. The trustees confirm that they have established systems to mitigate the significant risks.

Going concern

The trustees consider the charity to be a going concern,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, a deed of trust and constitues a Charitable Incorporated Organisation (CIO) . The charity's date of registration is 9 March 2023 with the charity commission.

Recruitment and appointment of new trustees

The Management Committee which comprises all the trustees, has the power to appoint trustees at any time. All trustees retire at the Annual General Meeting and are eligible for re-election.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet regularly to review progress of the charity and take any decisions in relation to the activities provided by the charity.

Induction and training of new trustees

Following appointment, new trustees will be introduced to their new role and are requested to familiarise themselves with contents of the trusts constitution and to the policies and procedures adopted by the charity. They are also requested to read a number of publications from the Charity Commission to ensure that they are aware of the scope of their responsibilities under the Charities Act.

The new trustees will work with existing trustee assisting on particular activities and projects run by the charity. Once confident they will then be given the task of leading a activity or project as necessary.

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.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risk. Appropriate controls are in place to mitigate financial risks and overseen by trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1198185

Principal address
361 Green Lane
Ilford
Essex
IG3 9TQ

Trustees
Mr J Khan
Mrs S J Khan
Mr I Ilyas

Approved by order of the board of trustees on 1st September 2026 and signed on its behalf by:



Mr J Khan - Trustee

SMILE RELIEF TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		18,161	22,130
Investment income	2	2	34
Total		18,163	22,164
EXPENDITURE ON			
Charitable activities			
Grants paid		16,601	21,127
Other		662	665
Total		17,263	21,792
NET INCOME		900	372
RECONCILIATION OF FUNDS			
Total funds brought forward		(477)	(849)
TOTAL FUNDS CARRIED FORWARD		423	(477)

The notes form part of these financial statements

SMILE RELIEF TRUST

BALANCE SHEET
31ST MARCH 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
CURRENT ASSETS			
Cash at bank		1,023	123
CREDITORS			
Amounts falling due within one year	5	(600)	(600)
NET CURRENT ASSETS/(LIABILITIES)		423	(477)
TOTAL ASSETS LESS CURRENT LIABILITIES		423	(477)
NET ASSETS/(LIABILITIES)		423	(477)
FUNDS	6		
Unrestricted funds		423	(477)
TOTAL FUNDS		423	(477)

The financial statements were approved by the Board of Trustees and authorised for issue on 1st September 2026 and were signed on its behalf by:

Mr J Khan - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	2	34

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,130
Investment income	34
Total	22,164
EXPENDITURE ON	
Charitable activities	
Grants paid	21,127
Other	665
Total	21,792
NET INCOME	372
RECONCILIATION OF FUNDS	
Total funds brought forward	(849)
TOTAL FUNDS CARRIED FORWARD	(477)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other creditors	600	600

6. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	At 31/3/26 £
Unrestricted funds			
General fund	(477)	900	423
TOTAL FUNDS	(477)	900	423

continued...

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,163	(17,263)	900
TOTAL FUNDS	18,163	(17,263)	900

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted fund	(849)	372	(477)
TOTAL FUNDS	(849)	372	(477)

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	22,164	(21,792)	372
TOTAL FUNDS	22,164	(21,792)	372

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/24 £	Net movement in funds £	At 31/3/26 £
Unrestricted fund	(849)	1,272	423
TOTAL FUNDS	(849)	1,272	423

continued...

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	40,327	(39,055)	1,272
TOTAL FUNDS	40,327	(39,055)	1,272

7. RELATED PARTY DISCLOSURES

During the year, the charity received donations of £15,680 (2025: £14,575) from Churchill Tax Advisers & Accountants Ltd in which the trustees Mr J Khan and Mrs S J Khan are also directors.

During the year, the charity received donations of £2,251(2025: £2,556) from 88 Vox Ltd in which the trustee Mr Imaduddin Ilyas is also director.

SMILE RELIEF TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,161	22,130
Investment income		
Deposit account interest	2	34
Total incoming resources	18,163	22,164
EXPENDITURE		
Charitable activities		
Grants to institutions	16,601	21,127
Support costs		
Management		
Telephone	-	39
Travelling	62	26
	62	65
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	17,263	21,792
Net income	900	372