Spreading Smiles Foundation

Charity number: 1201557

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Spreading Smiles Foundation
Trustees' Report and Financial Statements
For the Year Ended 31 December 2025

Contents

	Page
Trustees' Report	1-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-12

Spreading Smiles Foundation
Charity Registration No. 1201557
Trustees' Report for the year ended 31 December 2025

The Trustees present the annual report and financial statements of the Charity for the year ended 31 December 2025. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document. The financial results are set out in the enclosed accounts.

Objectives
To empower individuals, provide emergency aid, relieve poverty or financial hardship in any part of the world with particular focus on vulnerable individuals, particularly those who are disabled, widowed, orphaned or living in poverty.

Public Benefit Statement
The trustees have had due regard to the Charity Commission's general guidance on public benefit when planning and carrying out the charity's activities. The trustees are satisfied that the charity's activities during the period furthered its charitable purposes for the public benefit.

Activities and Achievements
During 2025, the charity continued to build on its work supporting vulnerable individuals and communities, delivering assistance across a broad range of charitable activities including food support, education, livelihoods, emergency and medical aid, water projects and support for widows and other vulnerable beneficiaries.

The charity operates a 100% donation policy, under which donations received for charitable purposes are applied directly towards supporting beneficiaries and charitable projects. The trustees continue to play an active role in overseeing the charity's activities and ensuring that funds are managed responsibly and directed towards areas of greatest need.

During the year, the charity spent a total of £28,539 on charitable activities, comprising £20,991 from restricted funds and £7,548 from unrestricted funds.

Food and essential support
Food and essential support continued to form an important part of our activities during 2025, with **£7,106** spent in this area, comprising £6,428 from restricted funds and £678 from unrestricted funds. The charity provided food and essential supplies to vulnerable individuals and families experiencing financial hardship. This included food packages containing staple items such as rice, flour and cooking oil, together with other household necessities. Particular support was provided during periods such as Ramadan, when the financial pressures faced by vulnerable families can be especially significant.

Orphan support and education

We continued our commitment to supporting orphaned and vulnerable children, with **£5,273 of restricted funds** spent on orphan support and education during the year. Our support is intended to ensure that children who might otherwise face barriers to education are able to attend school and have access to the resources they need. This included assistance with educational costs and essential items such as uniforms, school bags and shoes. We believe that access to education can play an important role in breaking the cycle of poverty and providing children with greater opportunities for the future.

Emergency and medical aid

The charity continued to respond to urgent humanitarian and medical needs during 2025. A total of **£2,518** was spent on emergency aid. A further **£1,284** was spent on medical aid. Our support included assistance for individuals facing urgent or ongoing medical needs, including help towards treatment, medication and other essential healthcare costs. Emergency assistance was also provided to vulnerable individuals and communities facing humanitarian hardship.

Livelihood support

Helping individuals achieve greater financial independence remains an important part of our approach. During 2025, **£2,128** was spent on livelihood initiatives. We continued to support initiatives designed to equip beneficiaries with practical skills and opportunities to generate sustainable sources of income. This included our sewing school in Pakistan, which provides vocational training and practical support to help participants develop skills that can contribute towards financial independence. We also supported other income-generating opportunities for vulnerable individuals, including assistance aimed at enabling beneficiaries to establish small businesses and sustainable livelihoods.

Support for widows and vulnerable beneficiaries

We continued to provide assistance to widows and other vulnerable individuals who may have limited or no reliable source of income. During 2025, **£1,564** was spent on this area of our work. This support helped beneficiaries meet essential living costs and provided practical assistance to individuals and families experiencing financial hardship.

Water projects

Access to clean and safe drinking water remained an important area of our charitable work. During 2025, **£1,663** was spent on water projects. Our water initiatives are intended to provide communities with improved and sustainable access to clean water. Such projects can have a wider impact beyond addressing immediate water needs, including improving health and wellbeing and reducing the time and effort required by families to obtain safe drinking water.

Animal welfare

Our charitable activities also included support for animal welfare. During 2025, **£654 of funds** was spent in this area, including assistance towards the food, shelter and medical care of vulnerable animals.

Other charitable activities

A further **£6,350** was spent on other charitable activities during 2025. These activities included other forms of assistance consistent with the charity's objectives, including support delivered directly to beneficiaries and, where appropriate, through organisations whose charitable purposes and approach align with our own.

Looking ahead

Throughout 2025, we remained focused on using the charity's resources effectively to provide both immediate relief and longer-term support to those in need. Our activities ranged from meeting basic needs such as food, water and medical care to supporting education and sustainable livelihoods. As the charity continues to develop, the trustees remain committed to strengthening our operations and governance, working with trusted partners and ensuring that the funds entrusted to us are used responsibly and effectively to maximise the positive impact we can achieve for our beneficiaries.

Review of the financial position

The financial results of the charity for the year ended 31 December 2025 are fully reflected in the attached financial statements together with the notes thereon. During the year, the charity received total income of £34,119 (2024: £47,167) and incurred total expenditure of £31,695 (2024: £47,732), resulting in net income of £2,424 for the year (2024: net expenditure of £565). At 31 December 2025, the charity held total funds of £9,234, comprising £9,201 of unrestricted funds and £33 of restricted funds. The charity did not employ any staff during 2025, with its activities carried out by trustees and volunteers. Certain administrative and other costs were supported separately by trustees and donors. The charity operates a 100% donation policy, under which donations received for charitable purposes are applied directly towards supporting beneficiaries and charitable projects.

Reserves

The trustees aim to maintain an appropriate level of unrestricted reserves to provide sufficient working capital and enable the charity to respond to unforeseen expenditure and fluctuations in income. At 31 December 2025, unrestricted funds were £9,201, which was below the level considered desirable by the trustees. The trustees continue to monitor the charity's financial position and, since the reporting date, unrestricted reserves have increased. The trustees will keep the appropriate level of reserves under regular review as the charity's activities develop.

Structure, Governance and Management

The Charity is established as a charitable incorporated organisation (CIO) and is governed by its Constitution.

Reference and Administrative Details

Charity Name	Spreading Smiles Foundation
Charity Registration Number	1201557
Registered Office	31 Rochford Avenue Chadwell Heath Romford Essex RM6 5DL

Names of the Charity Trustees who manage the Charity

1. Sumaira Ahmed	Chair
2. Waqar Ahmed	Trustee
3. Faraq Hatari	Trustee

Independent Examiner	Mohammed Zakir Karim, FCA Pangea Baraka Unit 2, 60 Hanbury Street London E1 5JL

Declaration
We confirm that the information produced to enable the independent examination of our accounts to be conducted does contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief. We have approved the Trustees' report.

Signed on behalf of the charity's trustees.

Name: Sumaira Ahmed
Position: Chair
Date: 4 October 2026

Spreading Smiles Foundation
Independent Examiner's Report on the Accounts

I report to the trustees on my examination of the accounts of Spreading Smiles Foundation ("the charity") for the year ended 31 December 2025, which are set out on pages 8 to 12.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts do not accord with the accounting records; or
- where applicable, the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns 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.

Mohammed Zakir Karim, FCA
Pangea Baraka
Unit 2, 60 Hanbury Street
London E1 5JL

Zakir Karim

4 October 2026

Spreading Smiles Foundation
Statement of Financial Activities including Income & Expenditure Account
For the year ended 31 December 2025

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	13,102	20,207	33,309	29,266
Other trading activities	3	810	-	810	17,901
Total		**13,912**	**20,207**	**34,119**	**47,167**
Expenditure on:					
Raising funds		1,548	-	1,548	9,033
Charitable activities	5	7,548	20,991	28,539	38,284
Other		804	804	1,608	415
Total		**9,900**	**21,795**	**31,695**	**47,732**
Net income/(expenditure)		**4,012**	**(1,588)**	**2,424**	**(565)**
Transfers between funds		(9,554)	9,554	-	-
Net movement in funds		(5,542)	7,966	2,424	(565)
Reconciliation of funds					
Total funds brought forward		**14,743**	**(7,933)**	**6,810**	**7,375**
Total funds carried forward		**9,201**	**33**	**9,234**	**6,810**

Spreading Smiles Foundation
Balance Sheet
As at 31 December 2025

	Notes	31 Dec 2025 £	31 Dec 2024 £
Current assets			
Cash at the bank and in hand		9,234	6,810
Net current assets / (Liabilities)		**9,234**	**6,810**
Net assets		9,234	6,810
The funds of the charity:			
Unrestricted income funds		9,201	14,743
Restricted income funds		33	(7,933)
Total		**9,234**	**6,810**

The accounts were approved by the Trustees on 4 October 2026 and signed on their behalf by:

Miss Sumaira Ahmed (Chair)

4 October 2026

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The Financial Statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

1.2 Going concern

At the time of approving the Financial Statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the Financial Statements.

2. Accounting policies

2.1 Income recognition

Income is recognised in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be measured reliably.

2.2 Tax reclaims on donations and gifts

Gift Aid receivable is recognised as income when the charity has a valid Gift Aid declaration and the amount is considered recoverable. Gift Aid income is treated as unrestricted income.

2.3 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

3. Income

3.1 Donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Income from:				
Donations and legacies	7,143	20,207	**27,350**	25,592
Gift aid	5,959	-	**5,959**	3,674
Total	**13,102**	**20,207**	**33,309**	29,266

3.2 Other trading activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Income from:				
Fundraising events	810	-	**810**	**17,901**
Total	**810**	**-**	**810**	**17,901**

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 (31 December 2024 - £nil).

There were no expenses claimed by trustees for the year ended 31 December 2025 (31 December 2024 - £nil).

5. Expenditure

Charitable Activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Orphan	-	5,273	**5,273**
Food	678	6,428	**7,106**
Widow	-	1,564	**1,564**
Livelihood	1,565	563	**2,128**
Animal Welfare	654	-	**654**
Water	900	763	**1,663**
Emergency Aid	129	2,389	**2,518**
Medical Aid	100	1,184	**1,284**
Other activities	3,522	2,827	**6,350**
Total	**7,548**	**20,991**	**28,539**

6. Movement in Funds

	1 Jan 2025 £	Income £	Expenditure £	Transfers £	31 Dec 2025 £
Unrestricted funds	14,743	13,912	(9,900)	(9,554)	**9,201**
Restricted funds	(7,933)	20,207	(21,795)	9,554	**33**
Total funds	**6,810**	**34,119**	**(31,695)**	**–**	**9,234**

Transfers between funds

During the year, expenditure incurred on certain restricted charitable activities exceeded the restricted income available for those activities. The Trustees agreed to meet these costs from the charity's unrestricted funds. Accordingly, £9,554 has been transferred from unrestricted funds to the relevant restricted funds.