SMILE BURUNDI
Legal and Administrative Information

Charity Registration Number	1207478
Trustees	Radu Andreescu (chairman) Florentin-Alexandru Drogeanu Bianaca-Alexandru Voinescu The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing Trust deed
Legal Status	Charitable Incorporated Organisation (from 15th March 2024)
Governing Document	Trust Deed dated 12th September 2023
Objects	For the public benefit, relief of poverty,financial hardship and sickness, and the advancement of education of children in Burundi, through the provision of grants and services to charities caring for and upporting such children.
Correspondence Address	36 John Nicholas Cresent Ellesmere Port Cheshire CH65 2DL
Solicitor	Michael Farrell BusinessLegal Ltd 9, Holgrave Close High Legh Cheshire WA16 6TX
Independent Examiner	Ian Afflick 61 Bridge Street Kington Herefordshire HR5 3DJ

SMILE BURUNDI
TRUSTEES' REPORT
YEAR ENDED 30TH JUNE 2026

The Trustees present their annual report and the independently examined accounts for the year er
30 06 26

Introduction

Smile Burundi UK was officially registered as a charity in March 2024. Transactions are shown from
that date.

Fulfillment of the Aims

The Trustees work to deliver the purposes of the charity as described above.. The charity works in partnership with locally registered organisations in Burundi to support children experiencing malnutrition, ill health, poverty, limited access to education, and social vulnerability.

During the year, the Trustees continued to work closely with Association Smile Burundi and Smile Education Burundi. These partnerships enable the charity to deliver practical support directly to children and to maintain oversight of how charitable funds are used.

Objectives and Activities

Our mission is to provide critical support to vulnerable and malnourished children in Burundi by funding medical treatment, food, accommodation-related costs, education, essential living items, s support, and improvements to facilities.

The Trustees have had regard to the Charity Commission's public benefit guidance when planning a carrying out the charity's activities. The charity's work provides public benefit by improving the hea safety, wellbeing, educational opportunities, and long-term prospects of children facing severe disadvantage in Burundi.

Risk Assessment

The Trustees have reviewed the principal financial, operational, safeguarding, and international-de risks faced by the charity. Controls are in place to reduce significant risks, including working throug formal agreements with local partner organisations, maintaining communication with local management, monitoring the use of funds, and where appropriate making payments directly to service providers.

Policies

The CIO maintains the following policies in place: Safeguarding, Health and safety, Conflict of interests, Social media, Complaints procedure, and Data protection.

These policies are reviewed as necessary and support the Trustees in ensuring that the charity operates responsibly and in the best interests of the children it supports.

Activities

Fundraising and Donor Engagement in the UK

Throughout the year, Smile Burundi UK continued to engage with donors and supporters in the UK who share the charity's commitment to improving the lives of vulnerable children in Burundi. Communications with supporters focused on the children's health needs, nutritional requirements, educational barriers, and the importance of safe, stable facilities. These efforts helped sustain and grow support for the charity's ongoing work.

Core Activities and Impact

Smile Burundi UK continued to provide regular funding to support the day-to-day operation of the house in Burundi. This included funding towards salaries for caregivers and staff who provide esser care, supervision and support for the children.

A total of 25 children were kept safe, healthy, and cared for within the children's house, while 39 children were supported to access education through the payment of school fees, school clothing, and essential learning materials. The charity also provided food and nutritional supplies to meet da needs and promote the children's wellbeing. The facilities used by the project were maintained in a safe and suitable condition, ensuring they remained fit for purpose for the care, protection, development, and education of the children supported by Smile Burundi UK. The charity also funde food and nutritional supplies, helping to meet the children's daily needs and support their wellbein In addition, funds were provided for education, including school fees, school clothing, and essentia

items required for learning and attendance at school.
These activities remain central to the charity's purpose: providing children with a safer environmer improved access to education, and the practical care needed to support their development.

1a

Medical Support

The charity continued to respond to urgent and ongoing medical needs among the children.
Support was provided for Peline, who requires ongoing treatment for Type 1 diabetes. Smile Burun UK funded insulin and related medical needs to help ensure continuity of this life-sustaining treatm During the year, the charity also funded two ear-related surgical interventions for two different chi One child received treatment in Bujumbura, Burundi, for an ear infection associated with a congen malformation. A second child underwent a procedure in Uganda to clean and disinfect an internal e infection. These interventions were funded because timely medical treatment was necessary to protect the children's health and reduce the risk of further complications.

Infrastructure and Development

Smile Burundi UK supported Smile Education Burundi to acquire a new plot of land for the future development of facilities for children. This investment is intended to provide a secure foundation fo expanded services and improved facilities in the years ahead.
The charity also funded the construction of a boundary fence around the land. The fence was built using bricks and includes a steel gate, improving security and helping to create a protected space fo children, staff, and future activities.

Staff Development and Disability Inclusion

The charity funded Fofo, a manager from Smile Education Burundi, to attend specialist training in Uganda at a centre supporting children with disabilities.
The training was intended to strengthen knowledge and practical skills in caring for, educating, and supporting children with disabilities. This learning will help Smile Education Burundi improve th equality and inclusiveness of care provided within the Smile Burundi children's house and in future services.

Transactions with trustees

For oversight purposes, it has been necessary to incur travel expenses for one trustee.
No other transactions have been made with Trustees, except where disclosed in the accounts.

Financial Overview

Funds were primarily used to support the charity's partner organisations in Burundi and to meet th direct costs of food, staff support, education, medical treatment, and infrastructure development. Where appropriate, payments for medical treatment, training, and other specific services were ma directly to relevant providers or were monitored through the charity's local partners.
This approach supports transparency and helps ensure that charitable funds are used for their intended purposes. Gift Aid repayments and donations continued to contribute to the charity's abil to deliver support. The financial position of the Charity is clearly set out in the accounts that follow this report.

Plans for the Future

In the coming year, Smile Burundi UK plans to continue supporting the children's regular needs, including food, education, staff care, and medical treatment.
The Trustees also intend to continue supporting Peline's diabetes treatment and access to insulin, develop the newly acquired land into safe and suitable facilities for children, strengthen safeguardi monitoring, and financial oversight with partner organisations, expand fundraising and donor engagement in the United Kingdom, build the capacity of local staff, particularly in inclusive care fo children with disabilities. The Trustees remain committed to supporting vulnerable children in Buru with dignity, compassion, accountability and a focus on long-term improvement.

.....

Radu Andreescu 15th Sep 2026

Trustee

1b



nded

staff

and
alth,

livery
h

,

ntial

ily
a

ed
g.
l

ıt,

ıdi
ıent.
ldren:
ital
ear

or

or

l

ne

de

lity

ng,

r
ındi

SMILE BURUNDI
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30TH JUNE 2026

		Year ended 30 06 26			54 wks to 30 06 25
INCOME & EXPENDITURE	**Notes**	**Unrestricted Funds**	**Restricted Funds**	**Total**	**Total**
INCOMING RESOURCES					
		£	**£**	**£**	**£**
Offerings & Donations Received	1	19,565		19,565	68,746
Other Interest		2		2	3
TOTAL INCOMING RESOURCES		19,567		19,567	68,749
Less: RESOURCES EXPENDED					
Charitable Expenditure					
Costs of activities in furtherance of the objects of the charity					
Fundraising		60		60	24
Grants		34,378		34,378	36,563
Support costs	1	2,639		2,639	8,343
Governance	1	575		575	1,672
TOTAL RESOURCES EXPENDED		37,652		37,652	46,602
NET (OUTGOING) /INCOMING RESOURCES		-18,085		-18,085	22,147
For the Year					
as at 1st July 2025		22,147		22,147	
as at 30th June 2026		4,062		4,062	22,147

SMILE BURUNDI
BALANCE SHEET
AS AT 30TH JUNE 2026

		30 06 25		30 06 25
Intangible Assets	**£**	**£**		**£**
Formation Costs	1,197			1,197
Less: Amortization in period	1,197			1,197
Current Assets				
Gift Aid Tax Debtor	2,085			360
Cash at Bank and in Hand	2,555			22,262
	4,640			22,622
Less: Current Liabilities payable within one year				
Creditors & Accruals	578			475
NET CURRENT ASSETS		4,062		22,147
NET ASSETS	**£**	4,062	**£**	22,147
Represented By:				
FUNDS				
Unrestricted				
General	4,062		22,147	
Restricted				
		4,062		22,147
	£	4,062		22,147

Approved by Trustees 2026



Florentin-Alexandru Drogeanu

SMILE BURUNDI
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SMILE BURUNDI
YEAR ENDED 30TH JUNE 2026

I report on the accounts of the CIO for the Year ended 30th June 2026, which are set out on pages 1 to 7

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 Commissioners, instead of an audit under Regulation 31(f). An examination includes a review of the accounting records kept by the Trust 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 respect the requirements

* to keep accounting records in accordance with section 130 of the Act: and
* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act 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.

.....

I Afflick
Accountant
61 Bridge Street
Kington
Herefordshire
HR5 3DJ

September 2026

SMILE BURUNDI
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2026

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.
Gifts to Restricted Funds arenaccounted for upon receipt, though Restricted Tax Refunds are included when net donations are received.
Gifts in kind are only recorded and included if material, and then are included as income in the year given.
Grants are recorded as income only when received.
Income Tax recoverable from Gift Aid donations is included at the date net donations are received, and where appropriate included as a debtor at the Balance Sheet date.
Only reimbursements of expenditure are netted off against such and not counted as income.
Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated Funds are unrestricted funds set aside by the trustees for particular purposes.
Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.
Depreciation is provided for the same reason.
Intangible assets are written off when incurred.
Current Assets are shown at the lower of cost and net realisable value.
Current Liabilities are shown at settlement value.

2. TRUSTEES EXPENSES

Other than reimbursement of expenses, there were no other payments to, or contracts with Trustees or Connected persons,.

3. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 575 (54 weeks to 30 06 25 - £475) for the Independent Examination and preparation of the accounts.