Company Number: 15363489

SMILE KENYA LTD

A company limited by guarantee
and
a registered charity number: 1211938

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 December 2025

UNAUDITED

SMILE KENYA LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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SMILE KENYA LTD

DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The directors (who are also the trustees of the charity and are listed in the Reference and administrative details section) are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the relevant version of the 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).

The charitable company is a Public Benefit Entity.

Objectives and activities

The objects, for the public benefit with a Christian ethos, for which the charitable company is formed are:

(1) To promote sustainable development for the benefit of the public in Kenya by:

(a) the preservation, conservation and the protection of the environment and the prudent use of resources;

(b) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;

(c) the promotion of sustainable means of achieving economic growth and regeneration.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

(2) The prevention or relief of poverty in Kenya by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

The directors/trustees believe they have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit.

Achievements and performance

Smile Kenya made good progress in its second year of operation, in partnership with Climate Care CBO, a local Community Based Organisation in Kinango, Kenya.

Our vision to build a Model Farm in the area is taking shape, led by Charo Tsuma, a local resident and Natural Resources Alumni of Egerton University, with a mission to serve the local Farming community through teaching modern agricultural techniques, and hence increase crop yields and improve animal husbandry, with a positive impact on food security, healthcare provision, housing, and the ability to pay school fees for their families.

Highlights of the year included:

• 2nd annual visit of the Smile Kenya Directors to Kinango for the 1st year Anniversary Celebration of the partnership with Climate Care CBO, attended by the local Priest, Assistant Chief, and members of Climate Care CBO, at the Office in Kinango Town

• Visit to the site of the new Model Farm with Charo Tsuma, the Climate Care CBO Project Director, to check progress of the Farm, and its sustainable Poultry Project

• Building work completed on the Model Farm site, with construction of 2 Poultry Sheds, Fencing, Solar Panels, Batteries, Feeders, Drinkers, Vaccine Fridge and new 1,000 Egg Incubator to host chicks and feed

• Construction of two Azolla Ponds completed to reduce feed costs and improve Poultry nutrition

Achievements and performance - continued

• Completion of 2 x large Crop Sheds with shade nets for Crop Propagation and Organic Farm Demonstrations for Farmer Groups

• Installation of new Water Tanks for Poultry, Azolla and organic Vegetable production, as well as new Pipe Guttering for Rainwater Harvesting, storage and use in the Farm drip-feed Irrigation system

• Completion of the flagship 3 million litre Water Pan Project to collect water during the rainy season, ensuring a reliable water source for crop irrigation, and livestock during the long dry periods, as well as a Standpipe for local community use... a real game changer in a semi-arid region, such as Kinango!

• Creation of a Tree Nursery at the Farm for local community Tree planting to replenish the local tree population, improve the environment, and climate care

• A Training Schedule was established for local Farmers, on modern agricultural techniques to kickstart the Crops Project and create Farmers Groups to learn and practice techniques, on the Model Farm, using Crop Sheds and shade netting to increase crop yields

• The 1st CC CBO 2-day training session was delivered to 40 local Farmers in Kinango, with the subsequent formation of the Mavuno Bora, All-Women Farmers Group with 15 members, who were allocated one of the new Crop Sheds with shade netting, incorporating learning in Nursery Bed design, land preparation via composting, seedlings, and planting of crops such as capsicum, spinach and okra

• Capacity building of the Climate Care CBO Team through Workshop training on 'Resource Mobilisation & Proposal Writing' focused on Fundraising and Project Development

• Successful inclusion in the EU funded 'We World' Programme for Climate Care CBO Capacity Building including additional Project funds, attendance at Workshops, with a focus on advocacy & rights for women and young people through climate care

Financial review

Financial Summary

Total income of the charitable company for the year amounted to £35,954 (2024 - £15,851), derived from gifts and donations from individuals and other charitable organisations, together with any associated Gift Aid recoverable. Income amounting to £24,454 was received on unrestricted general funds, £1,500 on unrestricted designated funds and £10,000 on restricted funds (2024 - all income related to unrestricted general funds).

Total charitable expenditure during the year amounted to £24,177 (2024 - £11,601). Expenditure amounting to £12,677 was incurred on general unrestricted funds, £1,500 on unrestricted designated funds and £10,000 on restricted funds (2024 - all expenditure related to unrestricted general funds). Included in total charitable expenditure are governance costs which amounted to £784 (2024 - £784), all relating to unrestricted general funds.

The net surplus for the year amounted to £11,777 (2024 - £4,250), all relating to unrestricted general funds, and reserves carried forward at the year end amounted to £16,027 (2024 - £4,250) all relating to unrestricted general funds.

Investment powers and policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investments which the directors/trustees see fit. However, the charitable company did not hold any investments during the year ended 31 December 2025 (2024 - £Nil) nor does it have any plans for the immediate future.

Reserves policy

As Smile Kenya is volunteer-led with no employees and low overhead costs, we plan to maintain a reserve of £3,000 to £5,000 cash in the bank, for contingencies and small Project implementation.

Reserves are maintained through the generation of surpluses from gifts and donations received. At 31 December 2025 the unrestricted non-designated cash at bank reserves figure amounted to £13,454 (2024 - £5,000) which exceeds the reserves policy criterion.

Financial review - continued

Going concern

Smile Kenya continued to receive a satisfactory level of gifts and donations following the year end and given the low overhead cost base has generated good cash flows and operational surpluses. The directors/trustees have a reasonable expectation that the charitable company has adequate reserves to continue in existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the financial statements.

Plans for future periods

Now that the Smile Kenya and Climate Care CBO partnership has been successfully established, the planned Projects and development in 2026 include:

- Introduction of the Gala Goat Project to the Model Farm to diversify livestock and generate surplus income to allow expansion and sustainability of the Project
- Refurbishment of an outbuilding on the Model Farm to create a new Farm Office
- Implementation of a Pilot Project to establish 'mini' Model Farms in Kinango to test the scalability and sustainability of the Climate Care CBO approach
- Assess opportunities to support other Compassion Alumni in Kinango to develop sustainable business models whilst retaining a key focus on the development and impact of the Model Farm

Reference and administrative details

The company was incorporated on 20 December 2023 using the Charity Commission's Model Articles of Association for a Charitable Company. Following liaison with the Charity Commission the charitable objects were amended and subsequently approved, with formal charitable registration taking place on 30 January 2025.

Charity Name: Smile Kenya Ltd

A Registered Charity: number 1211938

A Company Limited by Guarantee: number 15363489

Registered Office and Operational Address: 9, Aldersyde Court
York
YO24 1QN

Working names: Smile Kenya

Reference and administrative details - continued

Directors and Trustees:	In office during the year and at the date of this report: Matthew Charles Band Rebecca Kate Band Michael Charles Fox
Bankers:	The Co-Operative Bank Plc PO Box 250 Skelmersdale WN8 6WT
Accountants:	R W Woolley Limited 35 Eastfield Lane Dunnington York YO19 5ND
Independent Examiner:	Robert William Woolley, BA(Hons), FCA, BFP, DChA R W Woolley Limited 35 Eastfield Lane York YO19 5ND

Structure, Governance and Management

Governing document

Smile Kenya Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 December 2023 as amended by a special resolution dated 23 January 2025, registered at Companies House on 29 January 2025.

Members

The first members of the charity were the subscribers to the Memorandum. Membership is open to other individuals or organisations who apply to the charity in the form required by the directors and are approved by the directors.

Appointment of Directors/Trustees

The directors of the charitable company are also charity trustees for the purposes of charity law and are known collectively as "The Directors". The minimum number of directors shall be 2 but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

The first directors shall be those persons notified to Companies House as the first directors of the charity.

The charity may by ordinary resolution:

1) appoint a person who is willing to act to be a director; and

2) determine the rotation in which any additional directors are to retire.

No person other than a director retiring by rotation may be appointed a director at any general meeting unless:

(1) he or she is recommended for re-election by the directors; or

2) not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that:

(a) is signed by a member entitled to vote at the meeting;

(b) states the member's intention to propose the appointment of a person as a director:

(c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and

(d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

Structure, Governance and Management - continued

Directors'/Trustees' induction and training

Potential directors/trustees meet with the Chair and the other current directors/trustees and are invited to attend a directors'/trustees' meeting as an observer prior to consenting to being put forward for appointment. Due diligence is exercised in checking that there are no reasons as to why they should not be appointed as a director/trustee. New directors/trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the directors'/trustees' decision-making processes, the business plan and recent financial performance of the charitable company. Directors/trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Directors/trustees are also encouraged to visit activities delivered by the charitable company to facilitate their understanding of the work of the charitable company.

Organisation

The directors/trustees administer the charitable company and they meet as necessary to manage the day-to-day operations of the charitable company.

The directors/trustees who served during the year and up to the date of this report are set out in the reference and administration section.

Related parties

None of the directors/trustees receives remuneration or other benefit from their work with the charitable company. Any connection between a director/trustee with a contracted organisation must be disclosed to the directors/trustees in the same way as any other contractual relationship with a related party. Details of transactions with related parties are contained within the notes to the accounts.

Risk management

The directors/trustees have a risk management strategy which comprises:

- an annual review of the risks the charitable company may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charitable company should those risks materialise.

This strategy has identified that financial sustainability is the major financial risk for the charitable company. This risk is managed by ensuring that the charitable company has adequate unrestricted cash reserves to cover any short-term cash fluctuations and deficits in income whilst alternative funding sources are sought.

Directors'/Trustees' responsibilities in relation to the financial statements

Company law requires the directors/trustees to prepare financial statements that give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of its surplus or deficit for the financial year. In doing so the directors/trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors/trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enables them to ensure that the financial accounts comply with the Companies Act 2006 and applicable charity law.

The directors/trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Exemption

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

By order of the Board

Michael Charles Fox
Director and Trustee

3 September 2026

SMILE KENYA LTD

STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	*Unrestricted General Funds*	*Unrestricted Designated Funds*	*Restricted Funds*	*Total year ended 31 December 2025*	*Total period ended 31 December 2024*
		£	£	£	£	£
Income and endowments from:						
Charitable activities	*4*	24,454	1,500	10,000	35,954	15,851
Total income		24,454	1,500	10,000	35,954	15,851
Expenditure on:						
Charitable activities	*6*	12,677	1,500	10,000	24,177	11,601
Total expenditure		12,677	1,500	10,000	24,177	11,601
Net income for the year/period before transfers	*3*	11,777	-	-	11,777	4,250
Transfers between funds		-	-	-	-	-
Net movement in funds /net income/expenditure for the year/period		11,777	-	-	11,777	4,250
Funds brought forward at 01 January 2025		4,250	-	-	4,250	-
Funds carried forward at 31 December 2025		£ 16,027	£ -	£ -	£ 16,027	£ 4,250

The statement of financial activities includes all gains and losses recognised in the year/period.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements

SMILE KENYA LTD

BALANCE SHEET AT 31 DECEMBER 2025

Registration number 15363489

	Notes	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total 2025	Total 2024
		£		£	£	£
Current assets						
Debtors	7	3,323	-	-	3,323	-
Bank balance		13,454	-	-	13,454	5,000
Total current assets		16,777	-	-	16,777	5,000
Creditors: amounts falling due within one year	8	750	-	-	750	750
Net current assets		16,027	-	-	16,027	4,250
Total assets less current liabilities		16,027	-	-	16,027	4,250
Net assets		£ 16,027	£ -	£ -	£ 16,027	£ 4,250
Represented by:						
Unrestricted general funds	9	16,027	-	-	16,027	4,250
Unrestricted designated funds	9	-	-	-	-	-
Restricted funds	10	-	-	-	-	-
Funds		£ 16,027	£ -	£ -	£ 16,027	£ 4,250

In the directors' and trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its financial statements for the year ended 31 December 2025. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its financial statements for the financial period. The directors and trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its income and its expenditure for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

Approved by the Board on 3 September 2026
and signed on its behalf by:

..... *- Director and Trustee*
Michael Charles Fox

The notes on pages 9 to 15 form part of these financial statements.

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) Legal entity

Smile Kenya Ltd is regulated by the Charity Commission for England and Wales (1211938) and Companies House (15363489), is limited by guarantee and is registered in England and Wales. The address of the registered office and the address of the principle place of business is 9, Aldersyde Court, York, YO24 1QN.

b) Basis of preparation

The financial statements have been prepared in accordance with the relevant version of the 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Smile Kenya Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Preparation of the financial statements on a going concern basis

The directors/trustees have a reasonable expectation that the charitable company has adequate resources to continue in existence for the foreseeable future. They believe that the going concern basis of accounting is appropriate in preparing the financial statements.

d) Fixed assets

The charitable company does not currently hold any tangible fixed assets and therefore has not yet determined an accounting policy in respect of capitalisation and depreciation.

e) Income recognition

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from donations and fundraising is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Gift Aid recoverable is recognised as income at the time the relevant donation is received, based on the tax rate applicable at the time of the gift.

f) Expenditure

Expenditure is recognised 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.

Costs of charitable activities include those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 6.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charitable company but do not directly relate to charitable activities. Support costs include back office costs, finance and governance costs which support the charitable company's activities. These costs have been allocated to expenditure on charitable activities.

1. ACCOUNTING POLICIES (continued)

g) Unrestricted Funds

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure, or to recognise specific areas of activity.

h) Restricted Funds

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. LIABILITY OF MEMBERS

Smile Kenya Ltd is a company limited by guarantee. The liability of each member is limited to a sum not exceeding £10 as a contribution towards the assets of the company in the event of liquidation.

3. NET INCOME/EXPENDITURE FOR THE YEAR/PERIOD

Net income for the year/period is stated after charging:	*2025* £	*2024* £
Accountancy: statutory accounts production and independent examination	£ 750	£ 750

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted General Funds £	*Unrestricted Designated Funds*	*Restricted Funds* £	*Total 2025* £	*Total 2024* £
Gifts and donations:					
Online gifts and donations	1,205	-	-	1,205	5,803
Individuals, organisations and one-off gifts and donations	8,220	1,500	10,000	19,720	8,392
Regular gifts and donations	11,706	-	-	11,706	1,656
Gift Aid reclaimable	3,323	-	-	3,323	-
	£ 24,454	£ 1,500	£ 10,000	£ 35,954	£ 15,851

5. STAFF COSTS AND DIRECTORS'/TRUSTEES' REMUNERATION

During the year the charitable company had no employees.

No remuneration or expenses were paid to any of the directors/trustees.

The key management personnel of the charitable company are the directors and trustees.

6. EXPENDITURE ON CHARITABLE ACTIVITIES

		Charitable Activities				
	basis of allocation	*Unrestricted General Funds* £	*Unrestricted Designated Funds* £	*Restricted Funds* £	*Total 2025* £	*Total 2024* £
Costs directly allocated to activities						
Grants paid - Climate Care CBO	direct	11,848	1,500	10,000	23,348	10,775
Support costs allocated to activities						
Bank charges	usage	45	-	-	45	42
Governance costs allocated to activities						
Accountancy: statutory accounts production and independent examination	usage	750	-	-	750	750
Statutory fees	usage	34	-	-	34	34
		£ 12,677	£ 1,500	£ 10,000	£ 24,177	£ 11,601

7. DEBTORS

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Gift Aid receivable	3,323		-	3,323	-
	£ 3,323	£ -	£ -	£ 3,323	£ -

8. CREDITORS: amounts falling due within one year

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accruals	750	-	-	750	750
	£ 750	£ -	£ -	£ 750	£ 750

9. UNRESTRICTED FUNDS

Current year	Balance b/f 01/01/2025 £	Income £	Expenditure £	Transfers £	Balance c/f 31/12/2025 £
General fund	4,250	24,454	(12,677)	-	16,027
Designated fund	-	1,500	(1,500)	-	-
	£ 4,250	£ 25,954	£ (14,177)	£ -	£ 16,027

Comparative period	Balance b/f 20/12/2023 £	Income £	Expenditure £	Transfers £	Balance c/f 31/12/2024 £
General fund	-	15,851	(11,601)	-	4,250
Designated fund	-	-	-	-	-
	£ -	£ 15,851	£ (11,601)	£ -	£ 4,250

The designated fund represents donations received designated by the trustees for the Kinango Youth Environment Project (KIYEP) - Water Pan and Tree Nursery Project.

10. RESTRICTED FUNDS

Current year	Balance b/f 01/01/2025 £	Income £	Expenditure £	Transfers £	Balance c/f 31/12/2025 £
Restricted fund	-	10,000	(10,000)	-	-
	£ -	£ 10,000	£ (10,000)	£ -	£ -

Comparative period

There were no restricted funds in the comparative period.

The restricted fund represents a donation received for the Kinango Youth Environment Project (KIYEP) - Water Pan and Tree Nursery Project.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	*Current assets*	*Current liabilities*	*Total 2025*
	£	£	£
Unrestricted general funds	16,777	(750)	16,027
Unrestricted designated funds	-	-	-
Restricted funds	-	-	-
	£ 16,777	£ (750)	£ 16,027

Comparative period	*Current assets*	*Current liabilities*	*Total 2024*
	£	£	£
Unrestricted general funds	5,000	(750)	4,250
Unrestricted designated funds	-	-	-
Restricted funds	-	-	-
	£ 5,000	£ (750)	£ 4,250

12. TRANSACTIONS WITH DIRECTORS AND TRUSTEES

The directors and trustees do not receive any remuneration by virtue of being a director and trustee of the charitable company and were not reimbursed any travelling expenses to attend meetings of the directors and trustees.

The directors and trustees made donations in the year to the charitable company amounting to £8,457 (2024 - £5,108).

13. RELATED PARTIES

Other than the transactions with directors and trustees disclosed in note 12, there were no other related party transactions.

14. TAX STATUS

As a registered charity, Smile Kenya Ltd is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	*Restricted Funds*	*Total period ended 31 December 2024*
	£	£	£
Income:			
Income from charitable activities	15,851	-	15,851
Total income	15,851	-	15,851
Expenditure			
Charitable activities	11,601	-	11,601
Total expenditure	11,601	-	11,601
Net income for the period before transfers	4,250	-	4,250
Transfers between funds	-	-	-
Net movement in funds /net income/expenditure for the period	4,250	-	4,250
Funds at incorporation 20 December 2023	-	-	-
Funds carried forward at 31 December 2024	£ 4,250	£ -	£ 4,250

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE KENYA LTD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Robert Woolley BA(Hons), FCA, BFP, DChA
R W Woolley Limited
Accounting and Consultancy Services
35 Eastfield Lane
Dunnington
York
YO19 5ND

3 September 2026