

**SMILES ACROSS NEPAL**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 30 JUNE 2018**  
**CHARITY NUMBER 1150579**

SMILES ACROSS NEPAL

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FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2018

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30TH JUNE 2018

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The Trustees present their report and financial statements for the year ended 30TH JUNE 2018.

**CONSTITUTION**

Smiles Across Nepal is a registered charity.

**DIRECTORS AND TRUSTEES**

The Trustees of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

**CHARITY NAME**

Smiles Across Nepal

**CHARITY NUMBER**

1150579

**BOARD OF TRUSTEES**

Angela Carrington  
Dr Sanjeeb Nepali  
Dr Ciaran Cassidy  
Dr Henry MacWilliam  
Mary Connolly  
Lewis Ferrett  
Priyasma Gauchan

**ACCOUNTANTS**

Westwaters  
34 Frederick Street  
Sunderland  
SR1 1LP

**BANKERS**

The Co-operative Bank

## TRUSTEES REPORT

YEAR ENDED 30TH JUNE 2018

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The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 30th June 2018.

**Objects of the charity**

The objects of the charity are to advance oral health in Nepal through the supply of equipment and materials, education and the treatment of dental disease.

**Organisation and background**

The charity is administered by its board of Trustees . For the year ended 30th June 2018 the board was comprised of the Trustees listed at page 2.

The charity's constitution was adopted on 20th June 2012 and it was registered with the Charity Commission on 23rd January 2013.

**Aims**

The charity aims to promote oral wellbeing in Nepal by the provision of both direct dental treatment and materials and also education related to oral health.

**Achievements In Year**

The charity continued to provide oral health services to people in Nepal who would otherwise be unable to access such services due to the rural and mountainous terrain in which they reside. Visits were made to Nepal by oral health professionals based in the United Kingdom and dental services provided in accordance with the aims of the charity.

Amongst activities undertaken during the year ended 30 June 2018 was a trip to Nepal from April 8th 2018 to April 20th 2018. Highlights from this trip include a new dental surgery paid for by Smiles Across Nepal being inaugurated and an educational programme being delivered to staff and students at a local hospital on topics such as oral cancer and invisalign.

Other highlights include a temporary dental surgery being set up in Shree Janhit Secondary School in Jomson, Mustang during which over 500 patients were seen including around 300 for extractions and a visit to an orphanage in Kathmandu where oral health examinations were provided to over 100 children. This was followed by a lunch sponsored by Smiles Across Nepal and toothbrushes and toothpaste were handed over to the children.

A particularly noteworthy incident happened during a visit to Charang, Upper Mustang where team members potentially saved a 12 year old boy's life from a large facial space swelling.

Whilst the trip was extremely successful and life enhancing for both the participants and those who received the treatment and education services provided, it did require significant financial resources and the total costs expended amounted to in excess of £20,000. Some of these costs were raised by the 10 team members who travelled to Nepal but the remainder had to be met from the charity's funds.

**Future Developments**

The charity will continue to fundraise in order to finance the charitable purposes for which it was founded. It will continue to provide dental treatment for the people of Nepal, particularly those in the least accessible parts of the country and to provide education related to the preservation of good oral health and the practice of good oral hygiene. In order to do this it will continue to finance and facilitate the travel of UK based dental health professionals to Nepal and provide the equipment necessary to achieve the charity's objectives.

SMILES ACROSS NEPAL

TRUSTEES REPORT (Continued)

YEAR ENDED 30TH JUNE 2018

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### **Trustees Responsibilities**

The Trustees are responsible for preparing the Annual Report and the financial statements. The Trustees have chosen to prepare accounts for the charity in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP). Charity Law requires the Trustees to prepare such financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the result for that period and comply with UK GAAP and the Companies Act 2006. In preparing these financial statements the Trustees are required to:

- \* select suitable accounting policies and apply them consistently:
- \* observe the methods and principles in the Charities SORP (FRS 102):
- \* make judgements and estimates that are reasonable and prudent:
- \* prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

29th March 2019

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Dr S Nepali  
Trustee

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30TH JUNE 2018

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We report on the accounts of the Smiles Across Nepal for the year ended 30th June 2018, which are set on pages 6 to 10. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on page 8.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINERS**

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 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 we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

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WESTWATERS

29th March 2019

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 30TH JUNE 2018

	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2018 £
INCOMING RESOURCES				
Incoming resources from generated funds				
- Voluntary income	33309	0	0	33309
- Activities for generating funds	0	0	0	0
- Investment income	0	0	0	0
Other Incoming resources	0	0	0	0
TOTAL INCOMING RESOURCES	33309	0	0	33309
RESOURCES EXPENDED				
Activities for generating funds	5044	0	0	5044
Charitable activities	20170	0	0	20170
Governance costs	984	0	0	984
TOTAL RESOURCES EXPENDED	26198	0	0	26198
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS	7111	0	0	7111
TRANSFER BETWEEN FUNDS	0	0	0	
TOTAL FUNDS BROUGHT FORWARD	4522	0	0	4522
TOTAL FUNDS CARRIED FORWARD	11633	0	0	11633

## BALANCE SHEET

YEAR ENDED 30TH JUNE 2018

	2018
<b>Fixed Assets</b>	
Tangible Assets	0
<b>Current Assets</b>	
Cash at bank and in hand	12017
Debtors	0
<b>Total Current Assets</b>	<u>12017</u>
<b>Current Liabilities</b>	
Creditors: Amounts falling due within one year	<u>384</u>
	384
<b>Net Current Assets</b>	11633
<b>Net Assets</b>	<u><u>11633</u></u>
<b>Funds of the Charity</b>	
Restricted funds	0
Designated funds	0
Unrestricted funds	11633
<b>Total Charity Funds</b>	<u><u>11633</u></u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the 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)

These accounts were approved by the board on 29th March 2019.

..... Dr Sanjeeb Nepali  
TRUSTEE



**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention 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.

**(b) Fund Accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**(c) Incoming Resources**

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

**(d) Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage as set out in Note 4.

**2. Incoming Resources from Generated Funds**

## Voluntary Income

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2018 Total</b>
Donations	33309	0	33309
	<u>33309</u>	<u>0</u>	<u>33309</u>

**3. Resources Expended**

		<b>Basis of Allocation</b>	<b>Voluntary Income</b>	<b>Activities for generating Funds</b>	<b>Advice and Information</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2018 Total</b>
Costs directly allocated to activities								
Direct costs to project	Direct		0	5044	0	20170	0	25214
Administrative Costs	Direct		0	0	0	0	600	600
Professional Fees	Direct		0	0	0	0	384	384
Building, General Costs	Direct		0	0	0	0	0	0
			<u>0</u>	<u>5044</u>	<u>0</u>	<u>20170</u>	<u>984</u>	<u>26198</u>

**4. Net Incoming Resources for the Year**

This is stated after charging;-

**2018**

Accountants Fee	384
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**5. Trustee Remuneration & Related Party Transactions**

No members of the M/ment Committee received any remuneration during the year ended 30th June 2018.

No Trustee or other person related to the charity had any personal interests in any contract or transaction entered into by the charity during the period.

**6. Taxation**

As a charity Smiles Across Nepal is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

**7. Creditors: Amounts Falling Due within One Year****2018**

Amounts falling due within one year:

Accruals	384
	<u>384</u>

**8. Analysis of Net Assets Between Funds**

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	12017	0	0	12017
Current Liabilities	-384	0	0	-384
Net Assets at 31st March 2018	<b>11633</b>	<b>0</b>	<b>0</b>	<b>11633</b>

**9. Movement in Funds**

	At 1 July 2017	Incoming Resources	Outgoing Resources	Transfers	At 31 June 2018
<b>Restricted Funds</b>	0	0	0	0	0
Total Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Designated Funds</b>	0	0	0	0	0
Total Designated Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Unrestricted Funds</b>	4522	33309	-26198	0	11633
Total Unrestricted Funds	<u>4522</u>	<u>33309</u>	<u>-26198</u>	<u>0</u>	<u>11633</u>

SMILES ACROSS NEPAL

APPENDIX

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 30TH JUNE 2018

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	2018 £
<b>INCOME AND EXPENDITURE</b>	
<b>Incoming resources</b>	
Donations	33309
Total Incoming Resources	<u>33309</u>
<b>Resources Expended</b>	
Printing, postage, stationery & I.T.	177
Fundraising	5044
Insurance	142
Direct charitable expenditure	20170
Accountancy	384
General expenses	281
	<u>26198</u>
Net Movement in Funds	<u>7111</u>