



Charity Name SMILE OF HOPE		Charity No (if any)	1145705	CC17a
Annual accounts for the period				
Period start date	01/08/2025	To	Period end date	12/01/2026

Section A

Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted				
			Unrestricted funds £	income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	S01		17,858		-	17,858	22,340
Activities for generating funds	S02		30,785		-	30,785	71,249
Investment income	S03				-	-	-
Incoming resources from charitable activities	S04				-	-	28,510
Other incoming resources	S05		-	-	-	-	-
Total incoming resources	S06		48,643	-	-	48,643	122,099
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income	S07		2,602		-	2,602	10,442
Fundraising trading costs	S08		1,203		-	1,203	4,540
Investment management costs	S09				-	-	-
Charitable activities	S10		74,681		-	74,681	90,653
Governance costs	S11		202		-	202	1,487
Other resources expended	S12		-	-	-	-	-
Total resources expended	S13		78,687	-	-	78,687	107,122
Net incoming/(outgoing) resources before transfers	S14		- 30,044	-	-	- 30,044	14,977
Gross transfers between funds	S15		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S16		- 30,044	-	-	- 30,044	14,977
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use	S17		-	-	-	-	-
Gains and losses on investment assets	S18		-	-	-	-	-
Net movement in funds	S19		- 30,044	-	-	- 30,044	14,977
Total funds brought forward	S20					-	-
Total funds carried forward	S21		- 30,044	-	-	- 30,044	14,977

Section B

Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
Fixed assets		F01	F02	F03	F04	F05
Tangible assets	(Note 9)	B01	-	-	-	-
		B02	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-
		B04	-	-	-	-
Current assets						
Stock and work in progress		B05	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-
(Short term) investments		B07	-	-	-	-
Cash at bank and in hand		B08	-	-	-	30,044
		B09	-	-	-	30,044
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-
		B11	-	-	-	30,044
Total assets less current liabilities		B12	-	-	-	30,044
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-
		B15	-	-	-	30,044
Funds of the Charity						
Unrestricted funds		B16	-		-	-
		B17	-		-	-
Restricted income funds (Note 13)		B18		-	-	-
Endowment funds (Note 13)		B19		-	-	-
		B20	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
approved by Steve Roebuck	Mr SA Roebuck	18/01/2026

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Give details in this box of any material changes that have been made.

Section C	Notes to the accounts	(cont)
Note 2	Accounting policies	
	<i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i>	
	INCOMING RESOURCES	
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. 	
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.	
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.	
Tax claims on donations and gifts	Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.	
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.	
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>	
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	
Investment income	This is included in the accounts when receivable.	
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	
	EXPENDITURE AND LIABILITIES	
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.	
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.	
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	
	ASSETS	
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.	
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.	
Stocks and work in progress	These are valued at the lower of cost or market value.	
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE		

Note 3 Analysis of incoming resources*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income			
EON Productions	10,000	-	
IBB Law LLP	-	1,500	
Chislehurst Rotary Club	-	5,000	
ASAMAA charity	-	2,000	
Intermediate Cap Grant	-	2,000	
Newgate Lunch Club	-	4,506	
John and Vee Roebuck	-	1,000	
New Eltham Methodist Church	1,295	-	
Other	6,563	7,334	
Total	17,858	23,340	
Activities for generating funds			
World of Books	1,149	2,182	
Auction	942	7,200	
Garden Sales	28,694	60,867	
	-	-	
	-	-	
Total	30,785	70,249	
Investment income			
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Total	-	-	
Incoming resources from charitable activities			
Dowlais	-	5,000	
Co op grant	-	2,001	
Charity bank	-	18,510	
Souter Trust CHF outreach	-	3,000	

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year	Last year
		£	£
Costs of generating voluntary income	Just giving monthly fee	90	216
	Running Events incl London Marathon	163	1,496
	Grant bids	-	500
	Corporate consultancy	2,000	1,000
	Marketing fees	-	5,130
	Website design	-	2,100
	Total	2,253	10,442
Fundraising trading costs	Gazebos / Rails	881	414
	SOH T shirts/ fleeces	349	904
	Flyers / printing/ banners etc	-	1,627
	Party Food fundraiser	-	-
	Rubbish Skip	-	318
	Helper lunch and drinks (4 days a week)	322	1,133
	Others	-	144
	Total	1,551	4,540
Investment management costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs	Insurance	202	39
	Idrive storage		68
	Legal fees		1,380
	Total	202	1,487

Section C**Notes to the accounts****(cont)****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

	This year	Last year
None	None	
0	0	

Nature of the expenses

Total amount paid

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
None	None	
None	None	

Section C	Notes to the accounts	(cont)
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Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

Gross wages, salaries and benefits in kind
 Employer's National Insurance costs
 Pension costs

	This year £	Last year £
	-	-
	-	-
	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

The costs of the scheme to the charity for the year
 The amount of any contributions outstanding at the year end
 The amount of any contributions prepaid at the year end

	This year £	Last year £
	0	0
	0	0
	0	0

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Life limitting illness - Heart Surgeries India	-	-
Life limitting illness - Child Support	71,430.00	2,000
Music, art, drama and movement	500.00	-
	-	-
	-	-
	-	-
<i>Total</i>	71,930	2,000

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

NIL

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
Smile of Hope	Transfer from Trust to CIO	59,362
Thrive	Kids with special needs	6,968
Richards House Hospice	Terminally ill kid/ young adult support	3,000
Childrens Trust	Treat Brain Injuries	1,000
Little Havens Hospice	Terminally ill kid support	600
Young Lives Vs Cancer	Cancer support for kids	500
All Kids Can	Games and consoles for kids	500
	Total grants to institutions	71,930

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB				
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

For more information, contact the Office of the Vice President for Research and Economic Development at 401-863-2300 or opred@brown.edu.

* The "transfers" row is for movements between fixed asset categories.

**** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.**

Section C Notes to the accounts (cont)

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

10.2 Market value at year end	10.3 Income from investments for the year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
Total	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 13 Endowment and restricted income funds*Please complete this section if the charity has any endowment or restricted income funds.***13.1 Funds held****Please give a brief description of any of the following type of funds held by the charity:**

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14**Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Section C	Notes to the accounts	(cont)
Note 15	Additional Disclosures The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	