

Registered in England No. 07525980  
Registered Charity No. 1150013

**Make Them Smile**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**28 February 2021**

## **MAKE THEM SMILE**

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### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021**

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>LEGAL STATUS</b>	A Company limited by guarantee not having a share capital. The governing instrument is the Company's Articles of Association. The company was registered as a Charity on 03 December 2012.
<b>DIRECTORS AND TRUSTEES</b>	Martin J Stirk Tony Stirk Anthony J Dunne Erica Dalton Crystal Eggleston
<b>REGISTERED OFFICE AND PRINCIPAL ADDRESS</b>	Boston Enterprise Centre Venture House Enterprise Way Endeavour Park Boston Lincolnshire PE21 7TW
<b>COMPANY REGISTRATION</b>	Registered in England No. 07525980
<b>REGISTERED CHARITY NO.</b>	1150013
<b>ACCOUNTANT</b>	Andrew S Parker Chartered Accountant 15 Meadow Court Allerton BRADFORD BD15 9JZ
<b>BANKERS</b>	Lloyds TSB 3 Market Place Spalding PE11 4ST

## **MAKE THEM SMILE**

### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 29 FEBRUARY 2021**

The Directors and Trustees present their Report and Financial Statements for the year ended 29 February 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

#### **PRINCIPAL ACTIVITY AND REVIEW OF BUSINESS**

The principal activity of the Company is to relieve poverty and sickness and to preserve the health of children.

#### **DIRECTORS AND TRUSTEES**

The names of the Directors and Trustees who held office during the year are:

Martin J Stirk  
Tony Stirk  
Anthony J Dunne  
Erica Dalton  
Crystal Eggleston

#### **ORGANISATION**

The Charity's legal status is that of a Company Limited by Guarantee and is governed by the Company's Articles of Association. Company registered in England No. 07525980. Registered Charity No. 1150013.

The Charity operates from its registered office.

#### **DIRECTORS AND TRUSTEES RESPONSIBILITIES**

Company law and law applicable to charities in England and Wales require the Directors and Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Company's and Charity's financial activities during the year and of the financial position at the end of the year.

In preparing the Financial Statements, the Directors and Trustees should follow best practice and are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **MAKE THEM SMILE**

### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 29 FEBRUARY 2020**

#### **DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)**

The Directors and Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charity and to ensure that the Financial Statements comply with the Companies Act 2006, other regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated as a company on 10 February 2011 and registered as a charity on 3 December 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the Charity are:

- a. To relieve poverty and sickness and to preserve the health of children and children with disabilities and/or special or specific needs by such means as the trustees see fit from time to time; and
- b. To preserve and protect the health of those caring for such children (including but not limited to, their parents, carers and significant others) in particular but not exclusively by the provision of a holiday, support services through respite care, dialogue, advocacy, guidance, mentoring and inter agency working.

#### **ACHIEVEMENTS AND PERFORMANCE**

During the year the Charity has continued to work closely with Social Services and families direct to help families that have approached them for assistance.

The covid-19 pandemic had a major impact on the charity's activities, it had to adapt with extraordinarily little notice.

In the first weeks of the National lockdown in March 2020, it was inundated with calls for help, on a scale it could never have imagined, and was ill-prepared for.

It very quickly set up and manned its 24-hour help and support line where it was able to offer practical and emotional support, as well as advice and comfort.

The charity has provided food parcels, food vouchers and helped families struggling with utility bills.

Whilst the Hydrotherapy pools were closed, it loaned hot tubs to children unable to attend Hydrotherapy sessions. The charity has also provided laptops and tablets to children to assist with home schooling.

The charity has continued to make grants to parents/carers/families of children that meet the criteria set out in the objectives. The grants include the cost of medical equipment, hospital travel expenses, educational equipment, financial support and respite holidays.

The charity also provides emotional support and advice to families to ensure that they are claiming the correct benefits and help with locating alternative funding.

#### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

New trustees are appointed by the board of trustees. The trustees are appointed based on their knowledge of the charity and experience relative to the charity's objectives.



## **MAKE THEM SMILE**

### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021**

#### **DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)**

##### **REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS**

Full details of the financial transactions are contained in the attached accounts. The total incoming resources for the year were £106,638 and after deducting resources expended of £98,162, the net incoming resources were £8,476.

The net assets of Make Them Smile at 29 February 2021 were £32,304.

##### **RESERVES POLICY**

Make Them Smile reserves are below recommended levels of the Charity Commission. The trustees continue to review reserves policy and develop strategies to establish appropriate reserves for the operation of the charity.

##### **PLANS FOR THE FUTURE**

Make Them Smile will continue to work to relieve poverty and sickness and to preserve the health of children with disabilities and/or special needs. Whilst continuing to work for the relief of poverty, the Charity intends to try and help more families with medical funding.

##### **PUBLIC BENEFIT STATEMENT**

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report has been prepared in accordance with the small companies' regime of the Companies Act 2006.

Signed on behalf of the board of directors and trustees:



M J Stirk  
April 23, 2021

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MAKE THEM SMILE**

I report on the accounts of the company for the year ended 29 February 2021, which are set out on pages 6 to 10.

### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state 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 Commission. 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 in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Andrew S Parker  
15 Meadow Court  
Allerton  
BRADFORD  
BD15 9JZ

April 23, 2021

# MAKE THEM SMILE

## INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 29 FEBRUARY 2021

	Notes	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Donations		-	44,677	44,677	79,463
Gift aid		-	5,387	5,387	8,343
Sponsorships and grants		-	<u>56,569</u>	<u>56,569</u>	<u>12,250</u>
		-	106,633	106,633	100,056
Investment income:					
Bank interest received		-	<u>5</u>	<u>5</u>	<u>9</u>
<b>Total incoming resources</b>		-	<u>106,638</u>	<u>106,638</u>	<u>100,065</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising costs	2	-	17,981	17,981	20,237
Costs of charitable activities		-	78,283	78,283	89,276
Governance costs		-	<u>1,898</u>	<u>1,898</u>	<u>2,552</u>
<b>Total resources expended</b>		-	<u>98,162</u>	<u>98,162</u>	<u>112,065</u>
<b>Net incoming/(outgoing) resources and</b>					
<b>Net income/(expenditure) for the year</b>	3	-	8,476	8,476	(12,000)
<b>Total funds at 1 March 2020</b>		<u>200</u>	<u>23,628</u>	<u>23,828</u>	<u>35,828</u>
<b>Total funds at 28 February 2021</b>		<u>200</u>	<u>32,104</u>	<u>32,304</u>	<u>23,828</u>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

There were no gains or losses recognised in these Financial Statements other than through the Income and Expenditure Account.



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## BALANCE SHEET AT 28 FEBRUARY 2021

Registered in England No. 07525980

	Notes	2021 £	2021 £	2020 £	2020 £
<b>FIXED ASSETS</b>	7		33,231		38,868
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		28,628		20,706	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>8,191</u>		<u>8,191</u>	
<b>NET CURRENT ASSETS</b>			<u>20,437</u>		<u>12,515</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			53,668		51,383
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		<u>(21,364)</u>		<u>(27,555)</u>
<b>NET ASSETS</b>			<u>32,304</u>		<u>23,828</u>
<b>FUNDS</b>					
Restricted funds			200		200
Unrestricted general funds			32,104		23,628
Unrestricted designated funds	10		-		-
<b>Total Funds</b>			<u>32,304</u>		<u>23,828</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of the accounts for the year ended 28 February 2021, in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the board of directors on April 23, 2021 and were signed on its behalf by:



M J Stirk  
Director

The notes on pages 8 to 10 form part of these Financial Statements.

## MAKE THEM SMILE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

#### 1 ACCOUNTING POLICIES

##### 1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the Historical Cost Convention, and are in accordance with the provisions of Section 1A "Smaller Entities" of Financial Reporting Standard 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### 1.2 INCOMING RESOURCES

Income from donations and events is included in incoming resources when receivable.

Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity 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 reliably measured and is not deferred.

##### 1.3 RESOURCES EXPENDED

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT.

##### 1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are included at cost less depreciation. Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives, as follows:

Office Furniture and Equipment	33% on the reducing balance basis
Computer equipment	33% on the reducing balance basis
Holiday caravan	7 years straight line

##### 1.5 INTEREST RECEIVABLE

Interest is included when receivable by the charity.

##### 1.6 FUND ACCOUNTING

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 2. FUNDRAISING COSTS

	2021 £	2020 £
Wages and salaries	16,164	18,053
Postage	1,026	1,134
Printing and stationery	603	237
Rent	120	96
Telephone	68	717
Fundraising equipment	-	-
	<u>17,981</u>	<u>20,237</u>

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

#### 3. NET INCOMING RESOURCES

	2021 £	2020 £
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	1,400	1,960
Depreciation - owned assets	1,602	799
Depreciation – assets on hire purchase contracts	<u>7,662</u>	<u>10,733</u>

#### 4. STAFF COSTS AND TRUSTEE'S REMUNERATION

	2021 £	2020 £
Wages and Salaries	54,944	53,613
Social Security Costs	-	-
Pension Costs	<u>156</u>	<u>-</u>
	<u>55,100</u>	<u>53,613</u>

No employee earned more than £60,000 per annum.  
No trustees received any remuneration during the year.

#### 5. NUMBER OF EMPLOYEES

The average number of full-time equivalent employees (including casual and part-time staff) during the year was made up as follows:

	2021	2020
Administration	1	1
Welfare	1	1
Fundraising	2	2
Support	<u>1</u>	<u>1</u>
	<u>5</u>	<u>5</u>

#### 6. RELATED PARTY TRANSACTIONS

The following trustees were reimbursed for expenses during the year:

T Stirk	£857
A Dunne	£219

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

### 7. TANGIBLE FIXED ASSETS

	Storage Shed	Holiday Caravan	Computer Equipment	Office Furniture & Equipment	Total
COSTS	£	£	£	£	£
At 1 March 2020	-	53,643	3,147	2,033	58,823
Additions	1,689	-	1,353	585	3,627
Disposals	-	-	-	-	-
At 28 February 2021	<u>1,689</u>	<u>53,643</u>	<u>4,500</u>	<u>2,618</u>	<u>62,450</u>
DEPRECIATION					
At 1 March 2020	-	16,374	2,044	1,537	19,955
Charge for period	422	7,662	819	361	9,264
Disposals	-	-	-	-	-
At 28 February 2021	<u>422</u>	<u>24,036</u>	<u>2,863</u>	<u>1,898</u>	<u>29,219</u>
NET BOOK VALUES					
At 28 February 2021	<u>1,267</u>	<u>29,607</u>	<u>1,637</u>	<u>720</u>	<u>33,231</u>
At 1 March 2020	-	<u>37,269</u>	<u>1,103</u>	<u>496</u>	<u>38,868</u>

The net book value of assets under hire purchase contract is £29,607 2019: (£37,269)

8. CREDITORS: Amounts falling due in one-year	2021	2020
	£	£
Accruals	2,000	2,000
Hire purchase contacts	<u>6,191</u>	<u>6,191</u>
	<u>8,191</u>	<u>8,191</u>
9. CREDITORS: Amounts falling due after more than one-year	2021	2020
	£	£
Hire purchase contacts	<u>21,364</u>	<u>27,555</u>

The hire purchase creditors are secured on the assets concerned

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 29 February 2021 as represented by:			
Tangible fixed assets	33,231	-	33,231
Current assets	28,428	200	28,628
Creditors due within one year	(8,191)	-	(8,191)
Creditors Due after more than one year	(21,364)	-	(21,364)
	<u>32,104</u>	<u>200</u>	<u>32,304</u>



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## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2021

### INCOMING RESOURCES

	2021	2020
	£	£
Donations including holiday home rentals	44,677	79,463
Grants received	28,371	12,250
HMRC JRS Grant	28,198	-
Gift Aid	5,387	8,343
Bank interest received	5	9
	<u>106,638</u>	<u>100,065</u>

### OUTGOING RESOURCES

Wages and salaries (see below)	55,100	53,613
Rent (see below)	360	288
Rates	-	-
Holiday home running costs	9,982	14,082
Independent Examiner Fees	1,400	1,960
Bookkeeping and payroll software	498	592
Motor and travel expenses	1,242	2,609
Telephone (see below)	878	1,364
Postage (see below)	2,067	3,225
Printing and stationery (see below)	686	926
Equipment (see below)	-	321
Sundry expenses	172	146
Memberships and subscriptions	534	-
Appeals	12,769	11,862
Advertising	357	821
Insurance	327	317
Bank Charges	826	1,386
Hire purchase interest	1,700	1,263
Loss on disposal of holiday home	-	5,758
Depreciation	9,264	11,532
	<u>98,162</u>	<u>112,065</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<b>8,476</b>	<b>(12,000)</b>

Further analysis of 2021 outgoing expenses:

	Office £	Welfare & Support £	Fundraising £	Total £
Wages and salaries	12,527	26,409	16,164	55,100
Postage	568	473	1,026	2,067
Printing and stationery	42	41	603	686
Rent	120	120	120	360
Telephone	56	754	68	878
	<u>13,313</u>	<u>27,797</u>	<u>17,981</u>	<u>59,091</u>

Further analysis of 2020 outgoing expenses:

	Office £	Welfare & Support £	Fundraising £	Total £
Wages and salaries	13,110	22,450	20,237	53,613
Postage	1,064	1,027	1,134	3,225
Printing and stationery	387	302	237	926
Rent	96	96	96	288
Telephone	383	264	717	1,364
Equipment	321	-	-	321
	<u>15,361</u>	<u>24,137</u>	<u>20,237</u>	<u>59,737</u>