

Registered in England No. 07525980

Registered Charity No. 1150013

Make Them Smile

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

28 February 2022

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

LEGAL AND ADMINISTRATIVE INFORMATION

LEGAL STATUS	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.
DIRECTORS AND TRUSTEES	Martin J Stirk Tony Stirk Anthony J Dunne Erica Dalton Crystal Eggleston Kelly McWilliams - appointed 05/09/2021
REGISTERED OFFICE AND PRINCIPAL ADDRESS	Boston Enterprise Centre Venture House Enterprise Way Endeavour Park Boston Lincolnshire PE21 7TW
COMPANY REGISTRATION	Registered in England No. 07525980
REGISTERED CHARITY NO.	1150013
ACCOUNTANT	Andrew S Parker Chartered Accountant 15 Meadow Court Allerton BRADFORD BD15 9JZ
BANKERS	Lloyds TSB 3 Market Place Spalding PE11 4ST

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

The Directors and Trustees present their Report and Financial Statements for the year ended 28 February 2022.

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
Kelly McWilliams – appointed 05/09/2021

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.

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

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 enable them 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

The Trustees feel that their objectives have been adequately met this year

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

The charity has also worked with and assisted other children's charities that have contacted them for assistance.

The charity has continued to man its 24-hour help and support line where it is able to offer practical and emotional support, as well as advice and comfort.

The trustees have taken on board the great impact the cost of living is going to have on many families, they will continue to provide food parcels, food vouchers and help families struggling with utility bills, they do however expect an increase in the number of families that will be requiring help.

The charity has also provided laptops and tablets to children to assist with education.

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.

The charities 2 Holiday homes have continued to provide respite for children and their families and provide holidays for families that would otherwise, not afford a family holiday.

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

DIRECTORS AND TRUSTEES RESPONSIBILITIES (CONTINUED)

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.

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 £166,019 and after deducting resources expended of £134,906, the net incoming resources were £31,113.

The net assets of Make Them Smile at 28 February 2022 were £63,417

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
July 20, 2022

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

I report on the accounts of the company for the year ended 28 February 2022, 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

July 20, 2022

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INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations		-	101,348	101,348	44,677
Gift aid		-	16,319	16,319	5,387
Sponsorships and Trusts		-	<u>48,347</u>	<u>48,347</u>	<u>56,569</u>
		-	166,014	166,014	106,633
Investment income:					
Bank interest received		-	<u>5</u>	<u>5</u>	<u>5</u>
Total incoming resources		-	<u>166,019</u>	<u>166,019</u>	<u>106,638</u>
RESOURCES EXPENDED					
Fundraising	2	-	28,104	28,104	18,100
Charitable activities		-	65,096	65,096	51,909
Support Costs		-	41,706	41,706	28,153
Governance		-	<u>4,088</u>	<u>4,088</u>	<u>1,898</u>
Total resources expended		-	<u>134,906</u>	<u>134,906</u>	<u>98,162</u>
Net incoming/(outgoing) resources and					
Net income/(expenditure) for the year	3	-	31,113	31,113	8,479
Total funds at 1 March 2021		<u>200</u>	<u>32,104</u>	<u>32,304</u>	<u>23,828</u>
Total funds at 28 February 2022		<u>200</u>	<u>63,217</u>	<u>63,417</u>	<u>32,304</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 2022

Registered in England No. 07525980

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS	7		24,360		33,231
CURRENT ASSETS					
Cash at bank and in hand		40,557		28,628	
CREDITORS					
Amounts falling due within one year	8	<u>1,500</u>		<u>8,191</u>	
NET CURRENT ASSETS			<u>39,057</u>		<u>20,437</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			63,417		53,668
CREDITORS					
Amounts falling due after more than one year	9		<u>-</u>		<u>(21,364)</u>
NET ASSETS			<u>63,417</u>		<u>32,304</u>
FUNDS					
Restricted funds			200		200
Unrestricted general funds			63,217		32,104
Unrestricted designated funds	10		<u>-</u>		<u>-</u>
Total Funds			<u>63,417</u>		<u>32,304</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 2022, 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 July 20, 2022 and were signed on its behalf by:



M J Stirk
Director

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

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 EXPANDED

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

	2022 £	2021 £
Wages and salaries	24,274	16,164
Postage	1,344	1,026
Stationery	923	603
Rent	579	120
Telephone	-	68
Advertising	285	119
Fundraising equipment	699	-
	<u>28,104</u>	<u>18,100</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

3. NET INCOMING RESOURCES

	2022 £	2021 £
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	3,780	1,400
Depreciation - owned assets	8,871	1,602
Depreciation – assets on hire purchase contracts	<u>—</u>	<u>7,662</u>

4. STAFF COSTS AND TRUSTEE'S REMUNERATION

	2022 £	2021 £
Wages and Salaries	72,658	54,944
Social Security Costs	—	—
Pension Costs	<u>36</u>	<u>156</u>
	<u>72,694</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:

	2022	2021
Administration	1	1
Welfare	2	1
Fundraising	1	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	£477
A Dunne	£12
C Eggleston	£187

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

7. TANGIBLE FIXED ASSETS

	Storage Shed	Holiday Caravan	Computer Equipment	Office Furniture & Equipment	Total
COSTS	£	£	£	£	£
At 1 March 2021	1,689	53,643	4,500	2,618	62,450
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 28 February 2022	<u>1,689</u>	<u>53,643</u>	<u>4,500</u>	<u>2,618</u>	<u>62,450</u>
DEPRECIATION					
At 1 March 2021	422	24,036	2,863	1,898	29,219
Charge for period	422	7,663	546	240	8,871
Disposals	-	-	-	-	-
At 28 February 2022	<u>844</u>	<u>31,699</u>	<u>3,409</u>	<u>2,138</u>	<u>38,090</u>
NET BOOK VALUES					
At 28 February 2022	<u>845</u>	<u>21,944</u>	<u>1,091</u>	<u>480</u>	<u>24,360</u>
At 1 March 2021	<u>1,267</u>	<u>29,607</u>	<u>1,637</u>	<u>720</u>	<u>33,231</u>

The net book value of assets under hire purchase contract is £nil 2021: (£29,607)

8. CREDITORS: Amounts falling due in one-year	2022	2021
	£	£
Accruals	1,500	2,000
Hire purchase contacts	<u>-</u>	<u>6,191</u>
	<u>1,500</u>	<u>8,191</u>
9. CREDITORS: Amounts falling due after more than one-year	2022	2021
	£	£
Hire purchase contacts	<u>-</u>	<u>21,364</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 29 February 2022 as represented by:			
Tangible fixed assets	24,360	-	24,360
Current assets	40,357	200	40,557
Creditors due within one year	<u>(1,500)</u>	<u>-</u>	<u>(1,500)</u>
	<u>63,217</u>	<u>200</u>	<u>63,417</u>

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2022

INCOMING RESOURCES

	2022	2021
	£	£
Donations	101,348	44,677
Trusts	36,500	28,371
HMRC JRS Grant	11,847	28,198
Gift Aid	16,319	5,387
Bank interest received	5	5
	<u>166,019</u>	<u>106,638</u>

OUTGOING RESOURCES

Fundraising

Fundraising Staff	24,274	16,164
Rent	579	120
Postage	1,344	1,026
Printing & Stationary	923	603
Telephone	-	68
Advertising	285	119
Equipment	699	-
	<u>28,104</u>	<u>18,100</u>

Charitable Activities

Welfare & Support Staff	29,681	26,409
Grants to Individuals	12,324	12,769
Holidays & Respite	18,337	9,982
Rent	578	120
Telephone	796	754
Postage	1,160	473
Printing & Stationary	347	41
Motor & Travel Expenses	1,588	1,242
Advertising	285	119
	<u>65,096</u>	<u>51,909</u>

Support Costs

Admin Staff	18,739	12,527
Rent	579	120
Postage	1,130	568
Printing & Stationary	905	42
Telephone	-	56
Sundry expenses	-	172
Memberships and subscriptions	532	534
Insurance	347	327
Advertising	285	119
Bank Charges	1,838	826
Hire purchase interest	4,392	1,700
Depreciation	8,871	9,264
	<u>37,618</u>	<u>26,255</u>

Governance

Bookkeeping and payroll software	308	498
Independent Examiner Fees	3,780	1,400
	<u>4,088</u>	<u>1,898</u>

Total outgoing resources

	<u>134,906</u>	<u>98,162</u>
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NET INCOMING/(OUTGOING) RESOURCES

	<u>31,113</u>	<u>8,476</u>
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