

PERMANENT

Registered in England No. 07525980
Registered Charity No. 1150013

Make Them Smile
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
28 February 2023

MAKE THEM SMILE

CONTENTS

	Page
Directors' and Trustees' Report	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-11
The following are not part of the Statutory Accounts	
Detailed Statement of Financial Activities	12

MAKE THEM SMILE

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

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
REGISTERED OFFICE AND PRINCIPAL ADDRESS	The Business Hive 13 Dudley Street Grimsby N E Lincolnshire DN31 2AW
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

MAKE THEM SMILE

DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

The Directors and Trustees present their Report and Financial Statements for the year ended 28 February 2023.

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

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 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

During the year the Charity has continued to work closely with families that have approached them directly as well as to continue to work with Social Services, Hospitals and other charities that have approached them for assistance.

The charity has also provided electric & manual wheelchairs, assistance dogs for the deaf and wellbeing purposes, respite/holiday breaks for 120 children and their families at their three homes. Sensory equipment including building rooms for safe spaces, physio and hydrotherapy sessions, a mobility scooter for a children's horticultural project, beds, mattresses and white goods, as well as purchase a new respite/holiday home at Butlins.

The charity has also adapted themselves to where they provide emotional and practical support in addition to supplying food parcels, food vouchers and helping families struggling with their utility bills.

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 and accommodation expenses, educational equipment, financial support, and respite.

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 2023

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 £262,561 and after deducting resources expended of £201,680, the net incoming resources were £60,881.

The net assets of Make Them Smile at 28 February 2023 were £124,298

RESERVES POLICY

Make Them Smile's reserves are at a level that will sustain the charity for a period of 6 months. The trustees continue to review their reserves policy and develop strategies to establish a reserves level that will sustain the charity for a period of 9 to 12 months.

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, 2023

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 2023, 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 of 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, 2023

MAKE THEM SMILE

INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations		-	66,855	66,855	101,348
Gift aid		-	4,986	4,986	16,319
Sponsorships and grants		-	190,636	190,636	48,347
		-	262,477	262,477	166,014
Investment income:					
Bank interest received		-	84	84	5
Total incoming resources		-	<u>262,561</u>	<u>262,561</u>	<u>166,019</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising costs	2	-	55,692	55,692	28,104
Costs of charitable activities		-	110,988	110,988	65,096
Support costs		-	33,153	33,153	41,706
Governance costs		-	1,847	1,847	4,088
Total resources expended		-	<u>201,680</u>	<u>134,906</u>	<u>134,906</u>
Net incoming/(outgoing) resources and Net income/(expenditure) for the year	3	-	60,881	60,881	31,113
Total funds at 1 March 2022		<u>200</u>	<u>63,217</u>	<u>63,417</u>	<u>32,304</u>
Total funds at 28 February 2023		<u>200</u>	<u>124,098</u>	<u>124,298</u>	<u>63,417</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.

MAKE THEM SMILE

BALANCE SHEET AT 28 FEBRUARY 2023

Registered in England No. 07525980

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS	7		50,358		24,360
CURRENT ASSETS					
Cash at bank and in hand		76,053		40,557	
Prepayments		<u>9,681</u>		<u>-</u>	
		85,734		40,557	
CREDITORS					
Amounts falling due within one year	8	<u>11,794</u>		<u>1,500</u>	
NET CURRENT ASSETS			<u>73,940</u>		<u>39,057</u>
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS			<u>124,298</u>		<u>63,417</u>
FUNDS					
Restricted funds			200		200
Unrestricted general funds			124,098		63,217
Unrestricted designated funds	10		<u>-</u>		<u>-</u>
Total Funds			<u>124,298</u>		<u>63,417</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 2023, 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, 2023 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 2023

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

	2023 £	2022 £
Wages and salaries	49,738	24,274
Postage	2,090	1,344
Stationery	1,542	923
Rent	-	579
Telephone	30	-
Advertising	1066	285
Fundraising equipment	1,226	699
	<u>55,692</u>	<u>28,104</u>

MAKE THEM SMILE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

3. NET INCOMING RESOURCES

	2023 £	2022 £
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	1,620	3,780
Depreciation - owned assets	<u>14,677</u>	<u>8,871</u>

4. STAFF COSTS AND TRUSTEE'S REMUNERATION

	2023 £	2022 £
Wages and Salaries	90,669	72,658
Social Security Costs	-	-
Pension Costs	<u>280</u>	<u>36</u>
	<u>90,949</u>	<u>72,694</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:

	2023	2022
Administration	1	1
Welfare	1	2
Fundraising	2	1
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	£685
A Dunne	£317
C Eggleston	£181

MAKE THEM SMILE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

7. TANGIBLE FIXED ASSETS

	Storage Shed	Holiday Caravan	Computer Equipment	Office Furniture & Equipment	Total
COSTS	£	£	£	£	£
At 1 March 2022	1,689	53,643	4,500	2,618	62,450
Additions	-	40,000	-	675	40,675
Disposals	-	-	-	-	-
At 28 February 2023	<u>1,689</u>	<u>93,643</u>	<u>4,500</u>	<u>3,293</u>	<u>103,125</u>
DEPRECIATION					
At 1 March 2022	844	31,699	3,409	2,138	38,090
Charge for period	422	13,378	492	385	14,677
Disposals	-	-	-	-	-
At 28 February 2023	<u>1,266</u>	<u>45,077</u>	<u>3,901</u>	<u>2,523</u>	<u>52,767</u>
NET BOOK VALUES					
At 28 February 2023	<u>423</u>	<u>48,566</u>	<u>599</u>	<u>770</u>	<u>50,358</u>
At 1 March 2022	<u>845</u>	<u>21,944</u>	<u>1,091</u>	<u>480</u>	<u>24,360</u>

8. CREDITORS: Amounts falling due in one-year	2023	2022
	£	£
Accruals	<u>11,794</u>	<u>1,500</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 28 February 2023 as represented by:			
Tangible fixed assets	50,358	-	50,358
Current assets	85,534	200	85,734
Creditors due within one year	(11,794)	-	(11,794)
	<u>124,098</u>	<u>200</u>	<u>124,298</u>

MAKE THEM SMILE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023

INCOMING RESOURCES

	2023	2022
	£	£
Donations	66,855	101,348
Trusts	190,636	36,500
HMRC JRS Grant	-	11,847
Gift Aid	4,986	16,319
Bank interest received	84	5
	<u>262,561</u>	<u>166,019</u>

OUTGOING RESOURCES

Fundraising

Fundraising Staff	49,738	24,274
Rent	-	579
Postage	2,090	1,344
Printing & Stationary	1,542	923
Telephone	30	-
Advertising	1,066	285
Equipment	1,226	699
	<u>55,692</u>	<u>28,104</u>

Charitable Activities

Welfare & Support Staff	26,918	29,681
Grants	45,840	12,324
Holidays & Respite	26,621	18,337
Rent	174	578
Telephone	717	796
Postage	5,186	1,160
Printing & Stationary	832	347
Motor & Travel Expenses	3,634	1,588
Advertising	1,066	285
	<u>110,988</u>	<u>65,096</u>

Support Costs

Admin Staff	14,293	18,739
Rent	174	579
Postage	634	1,130
Printing & Stationary	462	905
Telephone	20	-
Sundry expenses	-	-
Memberships and subscriptions	613	532
Insurance	377	347
Advertising	1,066	285
Bank Charges	837	1,838
Hire purchase interest	-	4,392
Depreciation	14,677	8,871
	<u>33,153</u>	<u>37,618</u>

Governance

Bookkeeping and payroll software	227	308
Independent Examiner Fees	1,620	3,780
	<u>1,847</u>	<u>4,088</u>

Total outgoing resources

<u>201,680</u>	<u>134,906</u>
----------------	----------------

NET INCOMING/(OUTGOING) RESOURCES

<u>60,881</u>	<u>31,113</u>
---------------	---------------