

Registered in England No. 07525980
Registered Charity No. 1150013

Make Them Smile
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
29 February 2024

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

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 – resigned 15 th May 2023 Erica Dalton Crystal Eggleston Kelly McWilliams
REGISTERED OFFICE AND PRINCIPAL ADDRESS	Business Hive 13 Dudley Street Grimsby Lincolnshire DN31 2AW
COMPANY REGISTRATION	Registered in England No. 07525980
REGISTERED CHARITY NO.	1150013
ACCOUNTANT	Andrew S Parker Chartered Accountant 16 Foundry Close Halton Lancaster LA2 6FE
BANKERS	Lloyds TSB 3 Market Place Spalding PE11 4ST

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

The Directors and Trustees present their Report and Financial Statements for the year ended 29 February 2024.

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 – Resigned 15th May 2023
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.

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 29 FEBRUARY 2024

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 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, the NHS, Special (SEN) Schools, and work with families directly that have approached them for assistance.

The charity has also provided specialist Eyegaze equipment, Specialist I pad's, Electric & manual wheelchairs, Acheeva beds, Assistance/wellbeing dogs, Respite/holiday breaks for 133 children and their families at their three homes. Provided sensory rooms for safe spaces, Sensory equipment, soft play equipment, Physio and hydrotherapy sessions, Beds, mattresses and white goods, Groceries, Helped with hospital travel and accommodation.

The charity continues to 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.

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DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2024

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 £330,503 and after deducting resources expended of £322,865, the net incoming resources were £7,638.

The net assets of Make Them Smile at 29 February 2024 were £131,936

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 21, 2024

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 2024, 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 Charities

have 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
16 Foundry Close
Halton
Lancaster
LA2 6FE

April 21, 2024

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INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 29 FEBRUARY 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations		-	49,583	49,583	66,855
Gift aid		-	2,051	2,051	4,986
Caravan Hire			6,492	6,492	-
Sponsorships and grants		<u>90,126</u>	<u>181,595</u>	<u>271,721</u>	<u>190,636</u>
		90,126	239,721	329,847	262,477
Investment income:					
Bank interest received		-	656	656	84
Total incoming resources		<u>90,126</u>	<u>240,377</u>	<u>330,503</u>	<u>262,561</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising costs	2	-	44,460	44,460	54,692
Costs of charitable activities		90,326	156,631	246,957	110,988
Support costs			28,635	28,635	33,153
Governance costs		-	2,813	2,813	1,847
Total resources expended		<u>90,326</u>	<u>232,539</u>	<u>322,865</u>	<u>201,680</u>
Net incoming/(outgoing) resources and Net income/(expenditure) for the year	3	(200)	7,838	7,638	60,881
Total funds at 1 March 2023		<u>200</u>	<u>124,098</u>	<u>124,298</u>	<u>63,417</u>
Total funds at 29 February 2024		-	<u>131,936</u>	<u>131,936</u>	<u>124,298</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 29 FEBRUARY 2024

Registered in England No. 07525980

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS	7		63,223		50,358
CURRENT ASSETS					
Cash at bank and in hand		79,305		76,053	
Prepayments		<u>5,337</u>		<u>9,681</u>	
		84,642		85,734	
CREDITORS					
Amounts falling due within one year	8	<u>15,929</u>		<u>11,794</u>	
NET CURRENT ASSETS			<u>68,713</u>		<u>73,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS			<u>131,936</u>		<u>124,298</u>
FUNDS					
Restricted funds			-		200
Unrestricted general funds			127,744		124,098
Unrestricted designated funds	10		<u>4,192</u>		-
Total Funds			<u>131,936</u>		<u>124,298</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 29 February 2024, 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 21, 2024 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 29 FEBRUARY 2024

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

	2024 £	2023 £
Wages and salaries	41,221	49,738
Postage	1,051	2,090
Stationery	599	1,542
Rent	234	-
Telephone	20	30
Advertising	1,335	1,066
Fundraising equipment	-	1,226
	<u>44,460</u>	<u>55,692</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

3. NET INCOMING RESOURCES

	2024 £	2023 £
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	2,400	1,620
Profit on sale of holiday home	(7,077)	-
Depreciation - owned assets	<u>14,422</u>	<u>14,677</u>

4. STAFF COSTS AND TRUSTEE'S REMUNERATION

	2024 £	2023 £
Wages and Salaries	113,015	90,669
Social Security Costs	-	-
Pension Costs	<u>258</u>	<u>280</u>
	<u>113,273</u>	<u>90,949</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:

	2024	2023
Administration	1	1
Welfare	2	2
Fundraising	1	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:

A Dunne	£388
T Stirk	£250

In addition, one of the trustees stayed in one of the charity's holiday homes for a week with their family.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

7. TANGIBLE FIXED ASSETS

	Storage Shed	Holiday Caravans	Computer Equipment	Office Furniture & Equipment	Total
COSTS	£	£	£	£	£
At 1 March 2023	1,689	93,643	4,500	3,293	103,125
Additions	-	31,645	-	-	31,645
Disposals	-	(30,495)	-	-	(30,495)
At 29 February 2024	<u>1,689</u>	<u>94,793</u>	<u>4,500</u>	<u>3,293</u>	<u>104,275</u>
DEPRECIATION					
At 1 March 2023	1,266	45,077	3,901	2,523	52,767
Charge for period	423	13,542	200	257	14,422
Disposals	-	(26,137)	-	-	(26,137)
At 29 February 2024	<u>1,689</u>	<u>32,482</u>	<u>4,104</u>	<u>2,780</u>	<u>41,052</u>
NET BOOK VALUES					
At 29 February 2024	-	<u>62,311</u>	<u>399</u>	<u>513</u>	<u>63,223</u>
At 1 March 2023	<u>423</u>	<u>48,566</u>	<u>599</u>	<u>770</u>	<u>50,358</u>

8. CREDITORS: Amounts falling due in one-year	2024	2023
	£	£
Accruals	<u>15,929</u>	<u>11,794</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 29 February 2024 as represented by:			
Tangible fixed assets	63,223	-	63,223
Current assets	84,642	-	84,642
Creditors due within one year	<u>(15,929)</u>	-	<u>(15,929)</u>
	<u>131,936</u>	-	<u>131,936</u>

10. UNRESTRICTED DESIGNATED FUNDS

The charity's trustees have set aside £4,192 of unrestricted funds for a specific project.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024

INCOMING RESOURCES

	2024	2023
	£	£
Donations	49,583	66,855
Grants	271,721	190,636
Caravan Hire	6,492	-
Gift Aid	2,051	4,986
Bank interest received	656	84
	<u>330,503</u>	<u>262,561</u>

OUTGOING RESOURCES

Fundraising

Fundraising Staff	41,221	49,738
Rent	234	-
Postage	1,051	2,090
Printing & Stationary	599	1,542
Telephone	20	30
Advertising	1,335	1,066
Equipment	-	1,226
	<u>44,460</u>	<u>55,692</u>

Charitable Activities

Welfare & Support Staff	58,013	26,918
Appeals	149,401	45,840
Holidays & Respite	32,712	26,621
Rent	306	174
Telephone	767	717
Postage	1,391	5,186
Printing & Stationary	602	832
Motor & Travel Expenses	2,430	3,634
Advertising	1,335	1,066
	<u>246,957</u>	<u>110,988</u>

Support Costs

Admin Staff	14,039	14,293
Rent	84	174
Postage	21	634
Printing & Stationary	329	462
Sundry office equipment	3,737	-
Telephone	-	20
Sundry expenses	-	-
Memberships and subscriptions	470	613
Insurance	465	377
Advertising	1,334	1,066
Bank Charges	811	837
Profit on sale of holiday home	(7,077)	-
Depreciation	<u>14,422</u>	<u>14,677</u>
	<u>28,635</u>	<u>33,153</u>

Governance

Bookkeeping and payroll software	413	227
Independent Examiner Fees	<u>2,400</u>	<u>1,620</u>
	<u>2,813</u>	<u>1,847</u>

Total outgoing resources

	<u>322,865</u>	<u>201,680</u>
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NET INCOMING/(OUTGOING) RESOURCES

	<u>7,638</u>	<u>60,881</u>
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