

**Registered in England No. 07525980**  
**Registered Charity No. 1150013**

**Make Them Smile**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**28 February 2025**

## **MAKE THEM SMILE**

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## **MAKE THEM SMILE**

### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025**

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

## **MAKE THEM SMILE**

### **DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025**

The Directors and Trustees present their Report and Financial Statements for the year ended 28 February 2025.

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  
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 2025

#### 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, Other charities with similar objectives and work with families directly that have approached them for assistance.

The charity has also provided

##### **Therapy and Family Support:**

- **71 Hydro and Physiotherapy Therapy Sessions:** Providing critical physical therapy to improve mobility, strength, and well-being for children with physical disabilities.
- **106 Family Holidays:** Offering much-needed getaways for families, giving them respite and quality time away from daily challenges.
- **50 Family Respite Breaks:** These breaks provided vital relief for caregivers and ensured positive shared experiences.
- **17 Spending Contributions (£100 each):** Supporting family expenses during these breaks.

##### **Educational and Creative Resources:**

- **6 DSLR Cameras:** These are enabling photography classes for 32 children currently and approximately 60 more in 2025, fostering creativity and new skills.
- **20 iPads for SEN Schools:** Enhancing learning and communication for children with special needs.
- **4 Speech and Language iPads with Software:** Enabling improved communication for children with speech challenges.
- **30 x £50 Food Vouchers:** Helping families struggling with food insecurity access essential supplies.

##### **Home and Comfort Support:**

- **Sensory Projector and £31,000 for Sensory Equipment:** Enhancing sensory experiences for children with disabilities.

## MAKE THEM SMILE

### DIRECTORS AND TRUSTEES REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

- **Reinforced Sofa, Bed Settee, and 3 Bunk Beds with Mattresses:** Providing comfortable, safe spaces in family homes.
- **2 Washing Machines and Fridge Freezer:** Supporting basic home needs for families.
- **Specialist Leg Straps and Safe Seating for SEN School:** Ensuring safe, comfortable support for students.
- **Medical Equipment Storage Shed:** Offering secure, organised storage for essential medical supplies.

#### Accessibility and Mobility Assistance:

- **Wheelchair Electric Adaptation, 3 Electric Wheelchairs, and 2 Manual Wheelchairs:** Providing mobility solutions to enhance independence.
- **3 Specialist Strollers:** Supporting children with mobility challenges.
- **Ipad Voice Device:** Offering communication support for children with limited verbal abilities.

#### Education and Technology:

- **2 Laptops:** Supporting children's educational needs with essential digital access.
- **Specialist Backpack and 4 Pairs of Children's Spectacles:** Tailoring support to improve mobility and visual needs.

#### Specialised Medical and Emotional Support:

- **Driving Experience:** Fulfilling a terminally ill child's wish in partnership with the NHS.
- **Assistance with Rent Arrears:** Providing critical support to families facing financial hardship through social services.
- **Hospital Travel Costs:** Helping families manage expenses related to essential medical visits.

#### School Support and Adaptations:

- **School Transport:** Supporting access to education.
- **Disabled Toilet for SEN School:** Ensuring accessibility for students with physical disabilities.

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.

The charity also provides bereavement support

#### 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 2025**

#### **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 £269,463 and after deducting resources expended of £255,432, the net incoming resources were £14,031.

The net assets of Make Them Smile at 28 February 2025 were £145,967

##### **RESERVES POLICY**

Make Them Smile aims to hold minimum reserves of £40,000, this is sufficient to maintain the running of the charity, the 2 respite homes and the holiday home for a period of 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.

The charity will continue to work for the relief of poverty by way of helping families struggling with the cost of living crisis.

The Charity intends to help more families with medical funding and equipment.

##### **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 6, 2025

## **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 2025, 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  
16 Foundry Close  
Halton  
Lancaster  
LA2 6FE

April 6, 2025



# MAKE THEM SMILE

## INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Donations		-	35,709	35,709	49,583
Gift aid		-	4,741	4,741	2,051
Caravan Hire			5,613	5,613	6,492
Sponsorships and grants		<u>50,344</u>	<u>172,411</u>	<u>222,755</u>	<u>271,721</u>
		50,344	218,474	268,818	329,847
Investment income:					
Bank interest received		-	645	645	656
<b>Total incoming resources</b>		<u>50,344</u>	<u>219,119</u>	<u>269,463</u>	<u>330,503</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising costs	2	-	26,412	26,412	44,460
Costs of charitable activities		50,344	157,419	207,763	246,957
Support costs			19,043	19,043	28,635
Governance costs		-	2,214	2,214	2,813
<b>Total resources expended</b>		<u>50,344</u>	<u>205,088</u>	<u>255,432</u>	<u>322,865</u>
<b>Net incoming/(outgoing) resources and Net income/(expenditure) for the year</b>	3	-	14,031	14,031	7,638
<b>Total funds at 1 March 2024</b>		-	131,936	131,936	124,298
<b>Total funds at 28 February 2025</b>		-	<u>145,967</u>	<u>145,967</u>	<u>131,936</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 2025

Registered in England No. 07525980

	Notes	2025 £	2025 £	2024 £	2024 £
<b>FIXED ASSETS</b>	7		71,703		63,223
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		84,871		79,305	
Prepayments		<u>6,684</u>		<u>5,337</u>	
		91,555		84,642	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>17,291</u>		<u>15,929</u>	
<b>NET CURRENT ASSETS</b>			<u>74,264</u>		<u>68,713</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS</b>			<u>145,967</u>		<u>131,936</u>
<b>FUNDS</b>					
Restricted funds			-		-
Unrestricted general funds			140,967		127,744
Unrestricted designated funds	10		<u>5,000</u>		<u>4,192</u>
Total Funds			<u>145,967</u>		<u>131,936</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 2025, 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 6, 2025 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 2025

#### 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

	2025 £	2024 £
Wages and salaries	23,292	41,221
Postage	1,137	1,051
Stationery	426	599
Rent	141	234
Telephone	15	20
Advertising	1,401	1,335
Fundraising equipment	-	-
	<u>26,412</u>	<u>44,460</u>

## MAKE THEM SMILE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

#### 3. NET INCOMING RESOURCES

	2025 £	2024 £
The net incoming/(outgoing) resources are stated after charging:		
Independent Examiner's Fees	1,800	2,400
Profit on sale of holiday home	(8,291)	(7,077)
Depreciation - owned assets	<u>14,811</u>	<u>14,422</u>

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

	2025 £	2024 £
Wages and Salaries	91,533	113,013
Social Security Costs	-	-
Pension Costs	<u>317</u>	<u>258</u>
	<u>91,850</u>	<u>113,273</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:

	2025	2024
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 trustee was reimbursed for expenses during the year:

T Stirk	£932
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# MAKE THEM SMILE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

### 7. TANGIBLE FIXED ASSETS

	Storage Shed	Holiday Caravans	Computer Equipment	Office Furniture & Equipment	Total
<b>COSTS</b>	£	£	£	£	£
At 1 March 2024	1,689	94,793	4,500	3,293	104,275
Additions	-	29,906	-	-	29,906
Disposals	-	(23,148)	-	-	(23,148)
At 29 February 2025	<u>1,689</u>	<u>101,551</u>	<u>4,500</u>	<u>3,293</u>	<u>111,033</u>
<b>DEPRECIATION</b>					
At 1 March 2024	1,689	32,482	4,101	2,780	41,052
Charge for period	-	14,507	133	171	14,811
Disposals	-	(16,533)	-	-	(16,533)
At 29 February 2025	<u>1,689</u>	<u>30,456</u>	<u>4,234</u>	<u>2,951</u>	<u>39,330</u>
<b>NET BOOK VALUES</b>					
At 28 February 2025	-	<u>71,095</u>	<u>266</u>	<u>342</u>	<u>71,703</u>
At 1 March 2024	-	<u>62,311</u>	<u>399</u>	<u>513</u>	<u>63,223</u>

8. <b>CREDITORS:</b> Amounts falling due in one-year	2025	2024
	£	£
Accruals	<u>17,291</u>	<u>15,929</u>

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 28 February 2025 as represented by:			
Tangible fixed assets	71,703	-	71,703
Current assets	91,555	-	91,555
Creditors due within one year	<u>(17,291)</u>	-	<u>(17,291)</u>
	<u>145,967</u>	-	<u>145,967</u>

### 10. UNRESTRICTED DESIGNATED FUNDS

The charity's trustees have set aside £5,000 of unrestricted funds for a specific project.

# MAKE THEM SMILE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025

### INCOMING RESOURCES

	2025	2024
	£	£
Donations	35,709	49,583
Grants	222,755	271,721
Caravan Hire	5,613	6,492
Gift Aid	4,741	2,051
Bank interest received	645	656
	<u>269,463</u>	<u>330,503</u>

### OUTGOING RESOURCES

#### Fundraising

Fundraising Staff	23,292	41,221
Rent	141	234
Postage	1,137	1,051
Printing & Stationary	426	599
Telephone	15	20
Advertising	1,401	1,335
Equipment	-	-
	<u>26,412</u>	<u>44,460</u>

#### Charitable Activities

Welfare & Support Staff	61,180	58,013
Appeals	102,638	149,401
Holidays & Respite	31,840	32,712
Rent	297	306
Telephone	2,265	767
Postage	4,864	1,391
Printing & Stationary	1,058	602
Motor & Travel Expenses	2,220	2,430
Advertising	1,401	1,355
	<u>207,763</u>	<u>246,957</u>

#### Support Costs

Admin Staff	7,378	14,039
Rent	153	84
Postage	1,056	21
Printing & Stationary	297	329
Sundry office equipment	1,168	3,737
Telephone	-	-
Sundry expenses	-	-
Memberships and subscriptions	404	470
Insurance	-	465
Advertising	1,400	1,334
Bank Charges	667	811
Profit on sale of holiday home	(8,291)	(7,077)
Depreciation	<u>14,811</u>	<u>14,422</u>
	<u>19,043</u>	<u>28,635</u>

#### Governance

Bookkeeping and payroll software	414	413
Independent Examiner Fees	<u>1,800</u>	<u>2,400</u>
	<u>2,214</u>	<u>2,813</u>

#### Total outgoing resources

	<u>255,432</u>	<u>322,865</u>
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#### NET INCOMING/(OUTGOING) RESOURCES

	<u>14,031</u>	<u>7,638</u>
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